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Universities of Ontario for The Ten-Month Fiscal

Period Ended April 30, 1972.

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Council of Ontario Universities, Toronto.

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ABSTRACT

The summary data and statistical schedules contained in this report have been compiled from the individual submissions of each of the provincially-assisted universities in Ontario. The submissions show details of total university revenue by fund and total university expenses by fund, function and object of expense for the 10 months in the fiscal period ended April 30, 1972. More specifically, the data contain figures for: (1) the total operating expenses by object of expense and functional area; (2) total expenses by type of fund and object of expense; (3) total revenue by source of revenue and type of fund; (4) percentage of operating expenses by object of expense; (5) percentage of operating expenses by functional area and by university; (6) percentage of analysis of total expenses by type of fund and by university; (7) percentage of operating revenue by source and by university; and (8) percentage of analysis of total revenue to each fund type by university. (HS)

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COMMITTEE OF FINANCE OFFICERS-UNIVERSITIES OF ONTARIO

An Affiliate of the Council of Ontario Universities

72-15



Report to the Council of Ontario Universities

TOTAL REVENUE AND EXPENSES FOR PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972

Council of Ontario Universities Conseil des Universités de l'Ontario 102 Bloor Street West Toronto 181, Ontario

October, 1972



COUNCIL OF ONTARIO UNIVERSITIES | 102 BLOOR STREET WEST TORONTO 181, ONTARIO (416) 920-6865

October 23, 1972.

The Honourable J. McNie, Minister of Colleges and Universities, 6th Floor, Mowat Block, Queen's Park, Toronto 182, Ontario.

Dear Mr. Minister:

The Council of Ontario Universities is pleased to provide you with a report of the total revenue and expenses of the provincially assisted universities of Ontario for the ten month fiscal period ended April 30, 1972. As indicated in the report, the truncated fiscal period resulted from the decision of universities to change their fiscal year end from June 30 to April 30 to coincide with the Government decision to change its grant year.

You will observe that the general operations of the universities resulted in a system-wide excess of revenue over expenses of \$8,932,000 for the ten month period. This position, which is substantially offset in the preliminary budget estimates for 1972-73, in the opinion of the Council was occasioned by a number of factors, the more obvious of which are as follows:

- Mid-way in the 1971-72 fiscal period, universities were faced with a reduced enrolment pattern and took drastic actions to reduce expenditures. In these efforts, cooperation was received from all areas of the university community.
- In view of the change in the fiscal year, some universities budgeted for a twenty-two month period ending April 30, 1973, and others generally budgeted in recognition of the twenty-two month period, giving little or no significance to the results of the partial fiscal period ended April 30, 1972.
- Good financial management was exercised by the universities in an attempt to provide solutions to severe financial restraints evident for 1972-73.

It is the sincere hope of the Council that this report will be of value to you, to members of the Committee on University Affairs and to the staff of your Ministry.

h B. Macdonald.

cutive Director.

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1. COMMITTEE REPORT



Report of

The Committee of Finance Officers - Universities of Ontario to the Council of Ontario Universities

Total Revenue and Expenses for Provincially-Assisted Universities of Ontario for the Ten-Month Fiscal period ended April 30th 1972.

The summary data and statistical schedules contained in this report have been compiled from the individual submissions of each of the Provincially-Assisted Universities. The submissions show details of total university revenue by fund and total university expenses by fund, function and object of expense on a reporting format designed by the Committee of Finance Officers - Universities of Ontario. The summary data provided are outlined on the accompanying table of contents.

The Committee of Finance Officers, through its Task Force 'A', has continued to work with the universities and government agencies to develop a greater degree of uniformity and usefulness in reporting of financial information. During the past year improvements were made in reporting guidelines and definitions and some changes have been made in the summary data presentation. The Task Force has also reviewed the individual submissions in detail to ensure reasonable conformity with the reporting requirements.

In 1971-72 the Universities of Ontario changed their fiscal year end from June 30 to April 30 to coincide with the government decision to change its "grant" year. As a result this Report cannot serve as a basis for comparison with prior years because the data reflects the results of the truncated Ten Month fiscal period.

A committee of the Canadian Association of University Business Officers (CAUBO) in conjunction with Statistics Canada has recently produced a revised format for financial reporting at the National level, commencing with the fiscal period ended in 1972. The present Ontario format has had a major influence upon the establishment of the revised basis for Canada-wide reporting. The Committee of Finance Officers plans to undertake a review of remaining differences with the objective of recommending upon the issue of a common reporting structure for all jurisdictions.

The Committee regrets that the Report for 1971-72 must be issued with the qualifications arising from the truncated fiscal period, however it is felt that the issue of the summary data is important to the understanding of the allocation of financial recources, notwithstanding the current shortcomings. The members of the Committee would welcome comments and suggestions from readers of this Report to assist in the ongoing task of improving the comparability and usefulness of the financial reporting.

Chairman - Task Force 'A' - Committee of Finance Officers - Universities of Ontario

Chairman - Committee of Finance Officers - Universities of Ontario.

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2. GENERAL CAVEAT

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GENERAL CAVEAT

The information contained in this Report reflects the results of the truncated fiscal period for the TEN MONTHS ended April 30, 1972. For this reason the data may not be comparable with results taken from prior twelve-month fiscal periods and does not necessarily represent a normal allocation of funds for a regular fiscal year.

Subject to the foregoing qualification, further progress has been made in establishing comparability in the reporting of the financial information required of the provincially-assisted universities.

Notwichstanding this progress there remain differences among universities in organization, physical environment, management philosophy, budgetary and accounting procedures and true comparability requires further research and analysis. Accordingly, certain of the summary data of revenue and expenses shown may be subject to interpretation or clarification.



3. SUMMARY INFORMATION



TABLE 1

Provincially-Assisted Universities of Ontario

Operating Expenses by Object of Expense and Functional Area Actual for the Ten-Month Fiscal Period Ended April 30, 1972 (In thousands of dollars)

(excluding Hearst)

		•								
runctional Area	Instruction	and	Research				•			
Object of Expense	ALL Excluding	Medicine	Sub-	Library	Computing	Student	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(7)	(5)	(9)	(7)	(8)	(6)	(10)
1. Salaries and Wages (1) Academic ranks (11) Other instruction and research (111) Other salaries and wages	128,068 18,911 29,697	12, 322 556 4,957	140,990 19,467 34,654	16,199	7,789	6,910	15,764	25,229	1,729	140,990 19,467 108,274
Total Salaries and Wages	1;7,276	17,835	195,111	16,199	7,789	6,910	15,764	25,229	1,729	268,731
2. Fringe benefits	14,597	2,131	16,728	1,272	577	197	1,410	2,623	638	23,715
Total Salaries, Wages and Fringe Benefits	191,843	19,966	211,839	17,471	8, 366	7,377	17,174	27,852	2,367	292,446
3. Books and periodicals	' 	-	1	11,048		ı	1	1	1	11,048
4. Furniture and equipment	6.653	37.7	7,035	203	4.253	128	311	879	85	12,663
(b) Rental	328	26	354	191	4,938	e e	88	202	7.7	5,850
_	11,692	1,990	13,682	1,085	1,348	1,330	2,481	6,338	1,242	27,506
6. Cost of goods sold	· ·			1 1		l I	l l	12,611	1 1	12,611
•	1	ı	1	,	•	1	1	2,777	1	2,777
	1	1	1				l 	3,758		3,758
	130	25	155	10	768	- 5	in 	2,542	20 	3,189
11. Scholarships, bursaries, etc. 12. Principal and interest repayments	ı ı	l I	· · · · ·		1 (29	ı ı	. I	174	203
	1	1	1	1	1	1	1	•	1	ì
14. Buildings	5 132	757	5 789	165	۰,	979	1 167	1.104	3, 2, 8	12.438
	(13)	(27)	(40)		(534)	(3)	(171)	(2, 348)	(4.2)	(3,144)
TOTAL	215,800	22,614	238,414	30,173	19,040	10,864	21,049	55,583	7,336	382,459
		Comput	ing Costs	uting Costs - Academic	12,459					
		T. 10	% 0.000.000.000	Non-Academic	6,581					
		,	of comput	of computing column above)						
					:					



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TABLE 2

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Provincially-Assisted Universities of Ontario

Total Expenses (All Funds) by Type of Fund and Object of Expense

Actual for the Ten-Month Fiscal Period Ended April 30, 1972

(In thousands of dollars)

(excluding Hearst)

			0					
Type of Fund						Trust		
				Other		and		
Object of Expense	Operation	Ancillary	Sponsored	(Including	Sub-	Endowment (Income)	Canital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)
1. Salaries and Wages								
	140,990	ı	2,302	439	143,731	199	1	143,930
(ii) Other instruction and research	19,467	- 651	15,267 10,066	870 566	35,604	214 747	290	35,818
Ţ	268,731	9,651	27,635	1,875	307,892	1,160	290	309,342
2. Fringe benefits	23,715	601	973	63	25,352	104	25	25,481
Total Salaries, Wages and Fringe Benefits	292,446	10,252	28,608	1,938	333,244	1,264	315	334,823
3. Books and periodicals	11,048	1	25	-	11,105	78	30	11,213
4. Furniture and Cquipment	12.663	353	5.004	66	18.119	77	12.550	30,713
	5,850	53	86	١,	6,001			6,001
12	27,506	2,922	12,642	489	43,559	919	•	44,175
6. Cost of goods soud	ı	9,941	ı	ı	9,741	•	ı	9,941
7. Utilities	12,611	1,450	2	1	14,064	1	•	14,064
8. Taxes	2,777	257	•	1	3,034		1	3,034
_	3,758	451	7	ı	4,216	•	672	4,888
10 Excernal contracted services	3,169	4,01/	. 6		7,200	3 006		7,200
12 Dringing and interest renaments	2027	6.052	:		4,114	200	797	7,052
	3 1	82	1	1	82	ı	5,186	5,268
	96	ı	ı	ı	76	•	118,665	118,759
15. Miscellaneous	12,438	672	2,449	317	15,876	833	219	16,928
	(3,144)	2,383	869	•	(63)	•	63	1
TOTAL	382,459	38,885	49,656	2,844	778,874	6,831	138,497	619,172

TABLE 3

Provincially-Assisted Universities of Ontario

Total Revenue by Source of Revenue and Type of Fund Actual for the Ten-Month Fiscal Period Ended April 30, 1972 (In thousands of dollars)

(excluding Hearst)

Type of Fund	Operating	Ancillary	Sponsored	Other (Including Non-Credit)	Sub- Total	Trust and Endowment (Income)	Capital	TOTAL
שמורב זו איניתוחם	(1)	(2)	(3)	(7)	(5)	(9)	(7)	(8)
 Government Grants Provincial: (a) Formula 	287,532	1	ı	ŧ	287,532	1	1	287,532
(b) Principal and interest repayments(c) Other	22,402	1 1	2,526	1 1	24,928	25	20,296	45,249
Total Provincial Grants	309,934	1	2,526	1	312,460	2.5	20,296	332,781
(ii) Federal	633	1	37,433	1	38,066	72	20	38,188
(iii) Other	385	1	556	ı	941	1	89	1,009
2. Fees (a) Tuition (b) Other	66,110 3,118	17,537	1 1	3,124 8	69,234 20,663	1 1	1 1	69,234 20,663
 Long Term Debt (a) Provincial (b) Other 	I I.	1 1	1 1	į t		1 1	93,204 15,464	93,204
4. Gifts, Donations and Non-Covernment Grants	770	ı	7,853	,	8,623	3,218	3,281	15,122
5. Other	10,442	22,276	1,285	528	34,534	4,879	4,216	43,629
TOTAL REVENUE:	391,392	39,813	49,656	3,660	484,521	8,194	136,579	629,294
TOTAL EXPENSES (brought forward from Table 2)	382,459	38,885	49,656	2,844	473,844			
Excess of Revenue over Expenses	8.933	928	-	816	10,677			

PER UAR-1 (p	PER UAR-1 (prior to subsequent adjustments)	t adjustmen	ts)	
Undergraduate		Number 102,721.9	Eligible BIU's 155,581.8	
Graduate	- Full-time FTE - Full-time FTE	12,677.0	49,621.7	
	- Part-time FTE . 1,881.6 Adjustments	1,881.6	6,844.7 165.0	
10141.		135,440.0	233,503.3	

NOTE: In addition to the total Provincial Government grants shown above, the Government of Ontario provided \$46,136,000 to the Provincially-Assisted Universities to pay, in an identical amount, principal instalments and interest on debentures issued by the universities in prior fiscal years to the Ontario Universities Capital Aid Corporation.

Percentage of Operating Expenses by Object of Expense by University

Actual for the Ten-Month Fiscal Period - ended April 30, 1972

(excluding Hearst)

SCHEDULE 1A OPERATING EXPENSE ANALYSIS

University			Guelph Guelph (Excl. (Incl.	Guelph Guelph																<u> </u>
Object of Expense	Brock	Carl.	Brock Carl. ODAF)	ODAF)	Lake. Laur.		Alg.	Nip.	McMas. Ott.		Queen Tor.		Scar. E	Erin I	Trent W	Wat. W	lest. 4	West. Wind. York		Total
1. Salaries & Wages																				
(i) Acad. ranks	41.4	38.4	35.5	32.9	41.2	41.2	35.5	47.5	34.0	40.3	37.3	35.5					38.8		35.9	36.9
(ii) Other Ins. &Res.	3.2	3.5	3.4	3.0	1.8	5.2			6.5	3.6	7.0	5.0							_	5.1
(iii) Other sal.& wages	24.4	27.1	34.3	36.5	29.5	24.3		22.5	28.7	24.7	28.3	28.1	30.0	24.7	29.5	30.2	25.4	28.6	28.9	28.3
Total Sal.& Wages	69.0	69.1	73.2	72.4	72.2	70.7	50.5	70.0	69.2	9.89	72.6	68.7			69.5	72.1	67.8	ľ	⊢	70.3
2. Fringe Benefits	6.3	9.6	6.3	6.3	5.6	4.9	3.5	4.8	7.8	6.4	5.9	ı	}	5.2	6.2	5.2	7.6	5.2	5.9	6.2
Total Sal. Mages & Ben.	75.2	74.7	79.5	78.7	77.8	75.6	54.0	74.8	77.0	75.0	76.4	74.9	77.0		75.8	77.2	75.4	79.2	79.8	76.5
3. Books & Periodicals	2.8	3.5	2.4	1.8	3.6	2.3	8.0	5.0	3.8	3.0	2.9	1.9	5.6	2.3	9.4	2.8	3.2	4.7	3.3	2.9
4. Furniture & Equipment																			_	
(a) Purchase	4.8	3.6	2.3	2.3	2.5	2.1	3.7	0.7	5.6	3.3	2.9	3.8	8.0	6.0	9.0	3.6	6.7	2.7	0.4	3.3
(b) Rental	0.5	1.2	0.7	9.0	1.7	2.2	1		1:1	1.4	2.2	1.4	ı	1.3	9.0	1.7	5.6	2.0	1.8	1.5
5. Oper. Supp. & Expense	8.3	7.2	9.0	9.8	5.3	6.9	3.3	15.3	7.1	4.1	6.9	10.6	8.3	9.3	5.7	5.4	5.1	4.3	6.1	7.2
6. Cost of goods sold	ı	ı	•	1	1	1	ı	•	ı	•	•	•	ı	ı	•	•	ı	•	1	ī
7. Utilities	3.5	4.2	4.1	4.3	3.7	3.4	3.0	7.4	3.0	2.9	2.3	3.5	6.4	5.2	3.1	5.6	2.3	3,3	4.1	3.3
8. Taxes	0.8	0.9	0.9	0.7	0.9	8.0	0.2	0.5	0.7	9.0	0.5	0.7	1.0	6.0	8.0	6.0	8.0	9.0	0.7	0.7
9. Renov. and Alt.	1.0	0.7	1.7	1.6	0.0	•	14.4	•	1.9	3.2	0.7	6.0	ı	ı	;	0.0	0.7	0.7	1	1.0
10. Ext. contracted serv.	1.0	1.6	0.3	0.3	0.3	7.4	4.0	0.5	1.6	3.4	0.0	0.7	ı	ı	2.5	0.5	0.5	1.0	0.5	8.0
11. Schol., bursaries etc.	1	ı	•	ı	•	1	0.5	0.7	0.3	0.2	ı	ı	ı	ı	0.5	0.4	0.2	7.0	1	0.3
12. Princ. # int. repay.	•	0.0	0.1	0.1	1	•	1	•	•	•	ı	ı	1	ı	0.2	ı	ı	ı	0.5	0.1
13. Land & site services	1	1	1	ı	•	1	•	ı	ı	•	ŧ	•	1	ı	1	•	ı	•	'	1
14. Buildings	1	ı	ı	•	1	!	5.6	•	•	0.5	•	1	ı	1	•	ı	ı	•	•	0.0
15. Miscellaneous	2.1	2.7	1.9	2.0	5.3		4.9	0.2	2.5	9.4				5.2	5.8	5.1	3.1	3.8	٥٠٥	3.2
16. Internal Cost Alloc.	1	(0.3)	(2.8)	(2.0)	(0.9)	(0.1)	ı	ı	(1.6)	(1.9)	(0.7)	(0.3)	(0.2)	(0.3)	ı	(0.2)	(0.0)	(2.9)	(0.3)	(0.8
TOTAL	100.0	100.0	100.0	100.0 100.0 100.0 100.0 100	100.0	100.0	100.0	100.01	0.00	.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100 0 100 0 100 0 100 0	0.00	00.00	30.0	0.00	0.00	0.00	0.00	0.00	0	10
			· 1	i	i		· · · · · · · · · · · · · · · · · · ·			ı			 - -	;)	·	}	4	- -	

NOTE: University of Western Ontario - Furniture and Equipment purchase includes the purchase of an IBM 370/145 computer for \$1,600,000. In calculating these percentages, the following item has been omitted to compensate for the effects of material non-resuring expense: - Lakehead University \$122,000 Administrative Salaries.

General: When making comparisons among universities, please refer to the General Caveat and Committee Report.

Percentage of Operating Expenses by Functional Area by University
Actual for the Ten-Month Fiscal Period Ended April 30, 1972
(excluding Hearst)

3CHEDSE: 1B OPERATING EXPENSE ANALYSIS

Functional	Instruct	Instruction and Res	Research									
Area	A11											
/	Excluding				Academic	Academic	Non-Academic	Student		Physical		
University	Medicine	Medicine	Subtotal	Library	Computing	Subtotal	Computing	Services	Administration	Plant	Other	Total
Brock	6.09	•	6.09	7.6	4.7	73.2	•	2.7	8.0	15.5	9.0	100.0
Carleton	62.5	•	62.5	9.5	2.7	74.4	1.8	2.4	6.5	13.1	1.8	100.0
Guelph (excl. OMAF)	59.7	,	59.7	7.0	3.2	6.69	1.0	4.2	4.8	18.4	1.8	100.0
	61.5		61.5	5.1	2.8	7.69	0.7	3.1	5.7	19.7	1.5	100.0
Lakehead	61.3		61.3	8.2	2.7	72.2	1.8	2.5	7.8	14.2	1.4	100.0
Laurentian	58.3		58.3	7.3	2.1	6.7	2.1	6.0	8.4	14.0	2.0	100.0
Algoma .	43.7	1	43.7	17.1	1	8.09	ı	1	11.2	27.6	0.5	100.0
Nipissing	57.3		57.3	10.3	•	67.6	•	0.7	24.7	6.7	0.2	100.0
McMaster	51.2	0.6	60.1	9.8	2.1	70.8	1.5	3.0	9.9	16.4	1.8	100.0
Ottawa	57.0	8.3	65.2	7.0	1.1	73.3	1.5	2.6	5.4	16.1	1.2	100.0
Queen's	26.7	10.4	67.1	7.7	2.9	77.7	1.3	2.4	5.6	11.4	1.7	100.0
Toronto	49.8	13.0	62.8	7.4	4.7	75.0	1.5	2.1	3.5	15.4	2.6	100.0
Scarborough	56.5		56.5	7.7	1.2	65.3	•	1.2	9.3	22.8	1.5	100.0
Erindale	60.7	•	60.7	6.3	1.0	ე.89	•	1.4	9.6	19.0	2.3	100.0
Trent	59.0	•	59.0	10.6	1.1	70.7	9.0	3.0	9.2	14.3	2.2	100.0
Waterloo	58.9		58.9	7.0	6.7	72.6	1.7	5.2	9.9	12.0	1.9	100.0
Western	53.1	10.0	63.2	8.5	2.7	74.3	5.9	2.0	9.4	10.8	2.4	100.0
Windsor	60.7	•	. 2.09	11.0	1.8	73.5	6.0	3.1	5.5	16.1	6.0	100.0
York	63.8		63.8	9.0	3.0	75.8	6.0	3.8	4.6	12.6	2.4	100.0
Total	56.4	5.9*	62.3	7.9	3.3	73.5	1.7	2.8	5.5	14.5	1.9	100.0
											1	

NOTE: University of Western Ontario - Non-Academic Computing includes the purchase of an IBM 370/145 computer for \$1,000,000. - Library includes the purchase of \$58,000 of books and periodicals for the library of the Faculty of Library Science.

In calculating timest percentages, the following item has been omitted to compensate for the effects of material non-recurring expense:
- Lakehead University \$122,000 Administrative Salaries.

General: When making comparisons among universities, please refer to the General Caveat and Committee Report.

* This figure reflects the percentage of total operating funds expended on Instruction and Research in Medicine. The average of the five universities with medical schools is 10.8 percentage. Provincially-Assisted Universities of Ontario
Percentage Analysis of Total Expenses by Type of Fund and University
Actual for the Ten-Month Fiscal Period Ended April 30, 1972.

(excluding Hearst)

SCHEDULE 2 TOTAL EXPENSE ANALYSIS

All Funds

Total

100.0 100.0 100.0 100.0 100.0 100.0

100.0

100.0

100.0

100.0

100.0 100.0

100.0 100.0 100.0

100.0

100.0 100.0

100.0

100.0

							į		
			NON-CAPITAL					TOTAL	TOTAL FUNDS*
Type of Fund University	Operating	Ancillary Enterprises	Sponsored Research	Trust and Endowment Income	Other (incl.Non- Credit)	Total Non-Capital	I	Total Non-Capital	Total Capital
Brock	85.9	9.6	2.9	1.0	6.0	100.0		62.7	37.3
Carleton	82.6	10.0	6.2	6.0	0.3	100.0		88.4	11.6
Guelph (excl.OMAF)	78.0 82.7	12.1 9.4	9.1	0.6 0.4	0.3	100.0		74.8 79.2	25.2 20.8
Lakehead	85.8	10.2	3.1	0.3	0.7	100.0		72.0	28.0
Laurentian	7.68	6.4	2.8	0.7	7.0	100.0		73.3	26.7
Algoma	97.0	3.0	ı	1	ı	100.0		100.0	•
Nipissing	96.3	3.5	0.2	ı	1	100.0		88.5	11.5
McMaster	70.3	10.5	17.4	1.2	0.7	100.0	_	58.7	41.3
Ottawa	87.0	4.3	8.1	0.5	0.2	100.0		71.2	28.8
Queen's	73.2	7.2	12.3	8.9	0.5	100.0		86.3	13.8
Toronto	78.4	1.9	16.9	2.1	0.7	100.c		90.1	6.6
Scarborough Erindale	97.1 97.5	2.9		1 1	1 1	100.0	_	66.3 62.3	33.7
Trent	77.2	18.3	2.8	1.5	0.2	100.0		74.9	25.1
Waterloo	77.0	13.0	8.7	9.0	0.7	100.0		6.69	30.2
Western	76.3	11.4	11.3	0.3	0.8	100.0		77.6	22.4
Windsor	87.8	7.8	7.7	1	ı	100.0		78.8	21.2
York	8.62	13.3	5.2	7.0	1.3	100.0	_	79.2	20.9
TOTAL	79.6	8.1	10.3	1.4	9.0	100.0		77.6	22.4

*Percentages between capital and non-capital, by university and in total, will vary considerably from year to year depending on the extent of the capital programme in effect.

In calculating these percentages, the following item has been omitted to compensate for the effects of material non-recurring expense: - Lakehead University \$122,000 Administrative Salaries.

Provincially-Assisted Universities of Ontario
Percentage of Operating Revenue by Source of Revenue and Type of Fund
Actual for the Ten-Month Fiscal Period Ended April 30, 1972.

(excluding Hearst)

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SCHEDULE 3A OPERATING REVENUE ANALYSIS

Total	73.5	79.2	0.2	16.8 0.8	1 1	0.2	2.7	100.0
York	72.4	75.3	0.2	23.7	1 1	0.0	0.6	100.0
West, Wind. York	71.9	75.5	1 1	21.4	1 1	0.3	1.5	100.0
West.	77.6 76.9	7.77 2.87	0.1	18.7	1 1	0.2	3.0	100.0
Wat.	77.6	78.5	0.1	16.5	1 1	0.0	3.9	100.0
	52.1	78.8	1 1	19.2	1 1	ı	9.0	0.00
Erin. 1		77.8	1 1	20.9	1 1	ı	9.0	0.001
Scar, Erin. Trent	63.0 59.5 - 13.4 18.3	76.4	1 1	22.0	1 1	ı	1:1	100.0
	79.8	81.8	0.0	11.6	1 1	0.5	5.0	0.00
Queen Tor.	78.8	9.62	1 1	17.1 0.9	1 1	0.4	1.7	100.01
	73.4	78.6	0.4	16.5 1.8	1 1	0.1	2.6	0.00
McMas. Ott.	79.2	83.3	0.5	14.4	1 1	0.1	0.8	100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0
Nip.	57.5	61.2	1 1	36.4	1 1	9.0	1	0.00
Alg.		64.2	1 1	32.9 0.8		9.0	1.5	100.01
aur.	51.1 64.2	75.9	11	18.3	1 1	1	4.1	100.0
Lake. Laur. Alg.	64.0	75.5	0.3	20.5	1 1	1	2.1	100.0
Guelph (incl.	59.1	84.7	1 1	11.8	1 1	ı	2.8	0.00
1 ~ .		80.1		15.8	1 1	t	3.3	0.00
11. O. C.	73.8		0.1	22.6	1 1	0.0	6.0	00.00
Guelpi (excl. Brock Carl. OMAF)	55.9 73.8 79.2	76.6 74.6		22.2 22.6 0.4 1.7	1 1	ı	0.8	100.0 1
University Source of Funds	1. Gov't grants (1) Provincial (a) Formula (b) Princ.& int. (c) Other	TOTAL Provincial Grants	(11) Federal (111) Other	2. Fees (a) Tuition (b) Other	3. Long-Term Debt (a) Provincial (b) Other	4. Gifts, donations and Non-Gov't Grants	5. Other	TOTAL

General: When making comparisons among universities, please refer to the General Caveat and Committee Report.

Provincially-Assisted Universities of Ontario Percentage Analysis of Total Revenue by Type of Fund and by University Actual for the Ten-Month Fiscal Period Ended April 30th, 1972. (excluding Hearst)

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SCHEDULE 3B TOTAL REVENUE ANALYSIS

			NOW-CAPITAL	PITAL			,
Type of Fund University	Operating	Ancillary Enterprise	Sponsored Research	Trust and Endowment Income	Other (incl. Non- Credit	Total Non-Capital	
Brock	86.4	9.3	2.8	1.0	0.4	100.0	
eton	82.2	6.6	0.9	1.6	0.3	100.0	
ph (Excl. ODAF)	77.6	11.7	8.4	2.1	0.5	100.0	
Lakehead	86.4	9.6	2.9	0.5	9.0	100.0	
entian	90.3	0.9	2.7	0.8	0.3	100.0	
Algoma	8.96	3.2	ı	•	•	100.0	
Nipissing	96.5	3.5	•	•	ı	100.0	
ster	69.7	10.2	16.8	1.4	1.9	100.0	
Ottawa	87.0	4.4	7.9	0.5	0.2	100.0	
Queen's	72.6	8.0	12.1	6.7	0.7	100.0	
nto	78.6	2.0	16.6	2.1	0.9	100.0	
Scarborough	97.3	2.7	•	•	•	100.0	
Erindale	98.0	2.0	•	•		100.0	
Trent	. 75.2	18.6	2.8	3.4	0.1	100.0	
Waterloo	77.0	13.4	8.3	9.0	0.7	100.0	
Western	75.8	11.4	11.2	8.0	0.8	100.0	
Windsor	88.6	7.0	4.3	0.0	0.1	100.0	
York	79.9	12.9	5.1	0.8	1.3	100.0	
TOTAL	79.4	8.1	10.1	1.7	0.7	100.0	

	Total All Funds	100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0 100.0	100.0
L FUNDS*	Total Capital	33.8 12.5 15.5 12.7 27.9 27.9 6.8 41.8 41.8 27.0 14.9 9.5 31.4 36.0 24.9 28.9 28.9 28.9 28.9 28.9 28.9 28.9	21.7
TOTAL	Total Non-Capital	66.2 87.5 84.5 87.4 72.1 77.3 99.7 99.7 90.5 68.6 64.0 75.1 75.0	78.3

^{*} Percentages between capital and non-capital, by university and in total, will vary considerably from year to year depending on the extent of the capital programme in effect.

General: When making comparisons among universities, please refer to the General Caveat and Committee Report.



4. GUIDELINES AND DEFINITIONS



23 June 1972

FINANCIAL EEPORTING OF THE TOTAL REVINUE AND EXPENSES OF THE UNIVERSITIES OF OMTARIO

FOR THE

COUNCIL OF ONTARIO UNIVERSITIES AND THE MINISTRY OF COLLEGES AND UNIVERSITIES FOR THE FISCAL PERIOD (10 MONTHS) ENDED APRIL 30TH 1972

GENERAL

The reporting format includes the display of the revenue and expenses of all "funds" of the universities as well as the detail by "functional areas" within the operating expenses. The normal criteria for placement of a particular revenue or expense within a "fund" on the report form is the same as that used within the financial records and/or the financial statement of the university. For example, investment income or Canada Council grants for library books may be shown in 'trust' funds in one university or in capital funds in another university. On the reporting form follow the same identification. However, where a definition specifically requires the placing of items, these should be shown under the appropriate heading regardless of the practice at the university, for example Health Services and Athletics are to be shown under "Student Services" even though they may be carried as Ancillary Enterprises by the university.

It is important to note that the "operating expenses" and "total expenses" of the university should include within the objects ALL expenses, even though the expenses may have been charged to reserves or appropriations on the financial records or financial statements of the university. Transfers should not be made from reserves or appropriations to revenue, as this would result in the reporting of the same revenue upon more than one occasion and, similarly, transfers to reserves and appropriations should NOT be shown as expenses. For further reference see the paragraph on "Reconciliation" on page 18.



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Separate provision has not been made for showing cost recoveries from external sources because to require this method of reporting could lead to distortion of both revenue and expense under certain circumstances. It is recommended that the items should be handled using one of two methods, viz. -

- (1) Show expenses at gross and take "recovery" into revenue.
- (2) Show expenses at 'net' i.e. recovery would not show on the reporting form at all.

Examples of the above would be -

- (1) Computer service sales to outside organizations.
- (2) Sale of central services (e.g. power, heat, etc.) to external institutions.

The criteria for using either (1) or (2) above would be the true and/or comparable reflection of the results, e.g. the costs of the computer centre are primarily for educational purposes and the recovery as revenue is an assist to the university financing. Conversely the sale of power, heat, etc. may depict an overbuilt/over-cost situation which if included at gross would distort the ratio of the expense in the operational area.

Pages A4, A5 and A6 of the reporting forms have been provided to display the "material" items contained within three specific objects of expense. In addition to the foregoing details, you are asked to comment on all "material" extraordinary or non-recurring items included in the functional and/or fund areas. This reporting can be done on an attached supplementary schedule showing the necessary details, identifying the object of expense, the functional or fund area and reconciling the total to the amount shown on the report. As has been stated previously, one of the objects of this reporting is to achieve a true measure of comparability and only by full identification can the extraordinary or non-recurring items be given their

rrue consideration.

Submission of the report for the fiscal period ending April 30th 1972 is required by August 1st 1972 on the following basis:

One copy to: Council of Ontario Universities,

102 Bloor Street West, Toronto 181, Ontario.

One copy to: Ministry of Colleges and Universities,

Operating Support Branch,

Mowat Block, Queen's Park, Toronto, Ontario.

Separate reporting forms will be used for the submission of 1972-73 budget information and the submission is required to cover "operating" revenue and expenses only. The Guidelines and Definitions attached hereto will also apply to the budget submissions, however reference should be made to the notes accompanying the budget forms for clarification in the combining of certain objects of expense for the budget reporting.

GUIDELINES AND DEFINITIONS

- A. OPERATING EXPENSES FUNCTIONAL AREAS (Page Al of the financial reporting forms)
- 1. <u>Instruction and Research</u> all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and Research.

Note: Costs attributable to the Faculty of Medicine are to be shown in the designated column at the <u>net</u> cost to the university, i.e. recoveries from the Ontario Hospital Commission will be deducted before expenses are entered on the report and will not show as a lump sum offset or as revenue. The expenses of <u>all</u> other areas of Instruction and Research <u>including</u> Health Sciences other than the Faculty of Medicine will be shown in the designated column and a sub-total of Instruction and Research entered in the third column of the report.

- 2. <u>Library</u> the institution's main library, branch, faculty or departmental libraries, all purchases of books and periodicals from Operating Expenses should be shown under this functional heading.
- 3. Computing costs of <u>all</u> campus computing and electronic data processing installutions charged to operating expenses, including the Computing Centre and installations in faculties, schools, departments and other functional areas. If an institution employs a chargeout system of computing costs to users, the expenses should be drawn together and reported under this column. Having drawn together under this function the total costs of computing and EDP installations, an allocation is required



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of the total operating expenses between "Academic" (Instruction and Research and Library) and "Non-academic". The allocation should be reported in the space provided at the bottom of the Financial Reporting form for Operating Expenses. Note: The total of the operating function must be distributed as indicated in order that the breakdown may be included in the summary reporting.

There may be allocations to other Funds of part of the total computer costs and the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers. This will apply, for example, to charges made to Sponsored Research funds and by making the transfers the function will show the <u>net</u> charge to operating which is then to be allocated.

At the present time the study of computer chargeout systems and cost allocations is still proceeding and further definitions relating to the allocation of computing costs will be forthcoming for future reporting.

4. Student Services - services provided to students by the university outside of normal teaching, research and administrative services, which are provided at no specific charge or where a charge is included in the incidental fee structure of the university. This will include - Health Services, Counselling, Athletics, Dean of Men or Women, Placement Services, Student Housing Services, Grants to Student Organizations, Student Programme Costs, e.g. cultural, Student Centre costs, music, drama, etc., Coordination (Waterloo only). Do not include student activity fees collected



and turned over to Student Councils or Federations where the university is acting in an agency capacity. If any of the foregoing items are carried as Ancillary Enterprises on the statements of the university, the revenue and expenses should be transferred to this functional area for purposes of this report.

- 5. Administration costs of the Offices of the President and Vice-Presidents, the Registrar, Research Administration, Board of Governors and Secretariat, Finance and Accounting, Personnel and Purchasing, Institutional Research, Senate Office, etc.
- Physical Plant costs of physical facilities, including planning and physical operations, university engineers, maintenance, security and protective services, and all utilities charged to operating expenses.

 (Please note definition for Utilities on Page 9). If a chargeout system is employed, the expenses should be drawn together and reported under this function, particularly as this relates to renovations and alterations (please see definition of Renovations and Alterations object of expense on Page 9).
- 7. Other all other expenses including the Development Office, Alumni
 Office, Public Relations, Legal, Audit, Convocations and Ceremonies,
 Insurance, etc.
 - Please note The revenue and expenses for non-credit programmes are

 to be shown under "Other" Funds and not in the Operating

 Expenses totals.

- B. OBJECTS OF EXPENSES (Pages Al and A2 of the financial reporting forms).
- 1. Salaries and Wages
 - (i) Academic Ranks Salaries paid to academic staff from Lecturers to

 Deans inclusive in faculties, academic departments, summer schools,

 credit extension courses and other academic functions. Include

 here all salaries paid to full-time or part-time staff with academic

 rank, including all payments for leave of absence or sabbatical.
 - (ii) Other Instruction and Research include all payments to instructors, tutors, markers, demonstrators, teaching assistants, student research assistants, invigilators, clinical assistants, post-doctoral fellows and other non-ranked (below the rank of lecturer) staff engaged in instruction and research.
 - Note: Salaries paid from Sponsored Research funds are to be shown under that Fund column and in the sub-object of expense, i.e. l(i) or l(ii), according to the rank and/or classification of the recipient.
 - (iii) Other Salaries and Wages include all salaries, wages and payments to non-instructional staff (support staff) including technicians, research assistants other than registered students, clerical and secretarial, administrative, physical plant personnel, etc.
 - Note: All salaries for functions other than instruction and research are to be included in this object even though an individual may hold the equivalent of an academic rank, for example, certain professional librarians or Computing Centre personnel.
- 2. Fringe Benefits the institution's contributions with respect to salaries

continuance incurrence and other costs of a benefit programme along with costs of Workmen's Compensation, free tuition and Unemployment Insurance but excluding memberships or other perquisites of employment.

- 3. <u>Books and Periodicals</u> all purchases of books, periodicals, microfilms, microfische and other reference materials, including costs of bookbinding, with respect to the institution's main library, branch and faculty or departmental libraries and departments. In the reporting of Operating Expenses the acquisition of books and periodicals should <u>all</u> show under the functional area of library.
- 4. Furniture and Equipment under the appropriate sub-heading of "Purchase" or "Rental", include here all expenses for furniture and equipment, including laboratory equipment, administrative equipment and furnishings, copying and duplicating equipment, computing equipment, maintenance equipment and all items which are normally classified as a fixed asset or the cost of which will benefit the area for more than one fiscal year even if the cost is not capitalized in the records of the university.
- 5. Operational Supplies and Expenses include in this object all expenses for supplies which will normally be consumed within the fiscal year, including postage, reproducing, publications, long distance telephone charges, repair materials, maintenance supplies, etc.
- 6. Cost of Goods Sold to be used in circumstances of revenue producing activities where inventory method of accounting is normally used, e.g.

Bookstore, Food Services, etc. This object is to include the laid down cost of goods purchased for resole only and the remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, the total cost of the contract should be included in the object "External Contracted Services". Your attention is drawn to Page 10 Item 10 particularly as this relates to the contracting of services under ancillary enterprises.

- 7. Utilities expenses for fuel, electricity, water, gas, telephone equipment and rental costs. Note that under Operating Expenses the cost of utilities is to be included in total under the functional area Physical Plant.
- 8. Taxes include under functional column "Physical Plant" only.

 Include here all property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds.

Note: Do not include taxes paid in relation to space rental. Include with other costs of space rental under Miscellaneous.

9. <u>Renovations and Alterations</u> - include expenses for renovations and alterations to existing university space but <u>exclude</u> expenses of maintenance, repair or refurbishing. This object is intended to include all expenses of renovations and alterations whether internally performed or externally contracted.

If externally contracted include in this object and do NOT include under

"External Contracted Services" object. If internally performed, the total costs including labour and material should be brought together in this object.

Note: Repairs and refurbishing are not to be included in this object.

The costs of labour, materials or external contracted services for repairs and refurbishing are to be shown in their own objects.

10. External Contracted Services - include here all expenses for services contracted to external agencies and distributed in the functional and/or fund areas. Examples would be cleaning contracts and security services under physical plant, computing services under computing, food services under ancillary enterprises, etc. It should be noted that where food services are contracted, the contract amount should be shown under this object and not under cost of goods sold or other objects even though the contractor may provide a breakdown. Do NOT include contracts for renovations and alterations which should be shown under the object "Renovations and Alterations".

Please use Page A4 of financial reporting forms to show details of the services contracted, adding to the amount shown in each column of the report.

- 11. <u>Scholarships, Bursaries, etc.</u> include here <u>only</u> payments to students.

 Do not include administrative costs which should be shown within their own object under the Student Services function.
- 12. Principal and Interest Repayments include here all principal and interest repayments on university debts. For purposes of this reporting, the OUCAC repayments, both principal and interest, will appear under the

Capital Fund column - as will the revenue. Miere repayments are made as debt retirement for Ancillary Enterprise assets, show the repayment under the Ancillary Enterprise fund, i.e. do not make an inter-fund allocation to capital even though in the university financial statement the repayment may be made through the capital account.

- 13. <u>Land and Site Services</u> include here acquisition costs and land improvements including landscaping, sewers, roads, etc. Also include fees and planning costs relative to the direct expenses.
- 14. Buildings include here all expenses which are normally considered part of the construction cost, separating out furniture and equipment and site services from the total contract for inclusion in their specific objects of expenses, where applicable. Include all fees and planning costs relative to the expenses apportioned to this object.
- 15. Miscellaneous include here expenses not included in any other object, examples of which would be recruitment, travel, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land including property taxes paid thereon, etc. Do not include under this object expenses which can be properly identified as belonging to another object, particularly those which fall within the category of operational supplies and expense. Please use Page A5 of the financial reporting forms to show details by description and amount of the items included in this object.

16. <u>Internal Cost Allocation</u> - this object is intended <u>only</u> for internal transfers of costs between funds. Wherever possible or feasible direct allocation of expenses should be reported in the Funds and this object should not be used for bookkeeping expediency.

Within the Total Operating Expenses <u>all</u> objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds" as they affect the functional areas. On page Al of the reporting forms, i.e. Operating Expenses, the object will cross-add to a total "net" transfer in or out of the operating fund. On page A2 of the reporting forms, i.e. Expenses, the object <u>must</u> cross-add to Nil.

It is the intention that Objects of Expenses, other than internal cost allocations, will add across the form and the total column will indicate the true cost or expense of the university. The internal cost allocation object should therefore not be used for the distribution of identifiable objects and only used where the specific "transfer" is not identifiable, for example, the transfer of a percentage charge to Ancillary Enterprises from Administration.

Please use page A6 of the financial reporting forms to show the description and gross amounts of internal cost allocations, adding to the "net" in each column of the report.

- C. FUNDS (Page A2 of the financial reporting forms)
- 1. Operating the amounts shown for each object of expense in the operating fund empense column will be transferred from the "total" column on the operating expense report. For the purposes of this report, the operating fund column will include all revenue and expenses which the university considers as "operating".
- 2. Ancillary Enterprises include here all revenue and expenses from "sales producing" non-teaching areas, including Bookstore, Food Services, Residences, parking, University Press publishing, property rentals, university facility rentals, theatres, etc. Although a "fee" may be charged for residences, parking, etc., these are considered of a "sales producing" or voluntary type revenue and are therefore not to be confused with Student Services. (The separation is the same as that used in the CAUBO reporting). The expenses in Ancillary Enterprises should include the full costs, both direct and indirect but excluding rental for use of university space.

Expenses of replacement and/or additional furniture and equipment and capital debt repayment borne directly from Ancillary Enterprise revenue are to be shown under this Fund column in their respective objects. The costs of buildings, furniture and equipment, etc., provided to Ancillary Enterprises from Capital Fund revenues, including revenues relating to mortgages and debentures, are to be shown under the Capital Fund column.

- 3. Sponsored Research Fund the standard definition as used in the CAUBO reports applies to the revenue and expenses shown in this fund column.

 Overhead charges by the university will show either in the specific object or, if applied on a percentage or in a calculated fashion, will show in the object "Internal Cost Allocations". As for normal financial statement reporting, the revenue will be reported only to the extent that expenses are incurred and there will therefore not be an excess of revenue over expense for this fund.
- 4. Other Funds include in this fund all non-credit revenues and expenses along with any other items that will not classify under the remaining headings. Use the definition of non-credit as for reporting under the Federal-Provincial Fiscal Arrangements Act.
- Trust and Endowment Funds the income and expenses will apply to the "Income" from trust and endowments only and capital receipts and investments will not be shown on this report. The revenue and expenses of this fund may in fact be shown on this report as a "source and application" of trust and endowment income.
- 6. Capital include all revenue and expenses normally carried in the capital funds in the financial records and financial statements of the university, except where amounts are transferred from other funds for purposes of offsetting capital expenses, e.g. where Ancillary Enterprise debt retirement is carried in the capital funds and capital income reflects the transfer from Ancillary Enterprises, for purposes of this report, the revenue and expense should be excluded from capital and shown as an expense only under the Ancillary Enterprise fund.

See also reference to Capital expenses for Ancillary Enterprises in Item 2, Page 13.

7. Total - a cross total of all revenue items is required along with a cross addition of the total revenue of the university. Total expenses from "current" funds are to be carried forward to page A3 from page A2 and the "excess of revenue over expenses" is to be completed for the Operating, Ancillary Enterprises, Sponsored Research, Other and Sub-total columns. The total expenses for Capital and Trust and Endowment have not been brought forward because the comparison with revenue is not meaningful except as it reflects a source of application of funds and does not relate to the financial statements other than upon the balance sheet.

- D. TOTAL REVENUE (Refer to page A3 of the financial reporting forms)
 - Covernment Crants ro include all grants from government and government agency sources.
 - (i) Provincial home province only.
 - (a) Formula include basic grant only. Do not include extraformula grants such as emerging grants, bilingual grants or municipal tax grants, etc.
 - (b) Principal and Interest Repayment refers to repayment on OUCAC debentures or other grants received from the province directly for debt retirement. For purpose of this reporting, both interest and principal are to be shown under the Capital Fund column, as are the expenses.
 - (c) Other all other provincial grants including emerging,
 bilingual, municipal tax, temporary accommodation, O.D.A.F.,
 etc.
 - (ii) Federal all grants from the Government of Canada or its agencies, including C.I.D.A., Commonwealth Scholarships, Department of Industry, etc.
 - (iii) Other all other government or government agency grants, e.g. municipal, county, foreign, etc.

2. Fees

- (a) <u>Tuition</u> for credit and non-credit tuition fees only, do not include incidental fees.
- (b) Other all other fees assessed to students, including Health Services and Athletics (to be shown in the "Operating" column) and residences, including both room and board, etc. (to be shown in the "Ancillary Enterprises" column), but excluding fees collected and turned over to student-controlled and administered areas such as Student Council or Federation. Fees assessed to students will include charges for deferred or instalment payment, late registrations, lockers, etc.

3. Long-Term Debt

- (a) Provincial include amounts received from OUCAC for which debentures are issued.
- (b) Other e.g. C.M.H.C., etc.
- 4. Gifts, Donations and Non-Government Grants include amounts received from companies, foundations, charitable institutions, associations, etc.
- Other include all other revenue such as receipts from sales in Ancillary Enterprises, income from investments, parking fees and fines, use of university facilities, rentals from property purchased from endowed funds, sale of computer services, etc.
 - Note: The number of full-time equivalent, full-time and part-time undergraduate students and the number of full-time equivalent, full-time
 and part-time graduate students, along with the number of eligible
 BIUs for each category, as reported to the Ministry of Colleges and
 Universities on form UAR1, should be inserted in the space provided
 at the bottom of the revenue reporting form.

E. RECONCILIATION

The sub-total for excess of revenue over expenses, including the Operating Ancillary Enterprise and Other funds, should be reconciled to the Revenue and Expense statement of the university on a separate report to be attached to the printed forms. It will be necessary in the reconciliation to show appropriations and reserves which have not been shown on the face of the reports, in such a manner that these may easily be cross-referenced to the financial statements of the university. Where a separate statement of surplus or deficit is carried by the university, details of that statement should also be shown under the reconciliation of this report, particularly as this may apply to the adjustment for appropriations and/or reserves through the surplus and/or deficit account.



5. INDIVIDUAL UNIVERSITY FINANCIAL INFORMATION



The following universities are included in this report:

Brock

Carleton

Guelph

Lakehead

Laurentian

Algoma

Nipissing

McMaster

Ottawa

Queen's

Toronto

Scarborough

Erindale

Trent

Waterloo

Western

Windsor

York



Brock (Luiversicy)

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ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972

(In thousands of dollars)

FINANCIAL 1879-645-1130 (6.13-6410) USIPALISTED STORY (8.13-6410) 1573-72

Page 1.1

			(זוו בוונ	(In Enousands of	dollars)					
Functional Area	Instru	Instruction and R	Research							
Chiect of Expense	ALL Excluding Medicine	Medicine	Sub- Total	Library	Computing	Student	Aduin.	Paysical Flant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(N)	(01)
1. Salaries and Wages (i) Academic ranks (ii) Other instruction and	2825	1 1	2825 216							2825
(iii) Other salaries and wages	366	•	366	262	83	108	373	462	10	1654
Sub-total	3407	;	3407	262	83	108	373	462	10	4705
2. Fringe benefits	296	1	296	. 29	6	8	39	97	1	428
Sub-total	3703	1	3703	291	92	116	412	508	11	5133
3. Books and periodicals 4. Furniture and equipment (a) Purchase (b) Rental	135		135	194	181			, , w <u>c</u>	1 1 1	194
Oper	s 270		270	24	35	54	84	86	. 01 .	563
7. Unilities 8. Innes								239		239
								65		69
· -	1 .		1 1	- 1		1	1 1	•	: • •	
13. Land and site services 14. Buildings							1 1			
15, Miscellancous 16, Internal cost allocation	47		47	2	1	12	41	18	20	171
107AL	4155	_	4155	520	322	182	545	1059	17	6824
		Computing Costs	Costs - 1 - Non-	sts - Academic - Non-neademic	322					
September 28, 1972		TOTAL (to	OTAL (to agree with total of Computing column above	th total un above	322		'	J. J		
	•		į					•		

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972 (In thousands of dollars)

(University)

UNIVERSITIES OF ONTARIO

!	TOTAL.	(8)	2825 389 1805	5019	439	5458	761	340	716	293	118	172	1210	550	145		13765
	Capital	(7)	1 1 1	,: ;	-	•	1						1092	550	4180		5822
	Trust and Endowment (Income)	(9)	1 1 1		•	,	•		12		•		60		1 1		81
	Sub-	(5)	2825 389 1805	5019	439	5458	194	340	704	293	81	172_			145		7862
	Other (Including	(4)	55	55	-	55	-		14				•		1		69
	Sponsored	(3)	118	118	•	118	,		108								226
to shingspan iii)	Ancillary	(2)	141	141	11	152		11	19	24	16	103	- 110	011	7		743
		(1)	2825 216 1664	5027	428	5133	194	329	563	239	54	69	-		- 171	141	6824
	Type of Fund	Ubject or expense	1. Salaries and Wages (i) Academic ranks (ii) Other instruction and research (iii) Other salaries and wages	ĩ	2 Fringe benefits		3. Books and periodicals			6. Cost of goods sold 7. Utilities	8. Taxes 9. Removations and alterations			12. Frincipal and interest repayments 13. Land and site services		15. Miscellaneous 16. Internal cost allocation	TOTAL

(University) Brock

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972 (In thousands of dollars)

FINANCIAL REPORTING FORM UNIVERSITIES OF ONTARIO

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Type of Fund			Ancillary	Sponsored	Other (Including	-qnS	Trust and Endowment		TATOL
Source of Revenue		Operating (1)	Enterprises (2)	Research (3)	(4)	(5)	(10Come) (6)	(7)	(8)
1. Government Grants (i) Provincial:								:	
(a) Formula (b) Principal and interest repayments	t repayments	3835	1 1			3835	, ,	1092	1092
	ı	1418	ı		; •.	1418	•	•	1418
(ii) Federal		•	1	212	•	212	•		212
(iii) Other		- - - - -	•	80	•	∞ ;	•		8
2. Fees (a) Tuition (b) Other		1525	379		30	1555	•		1555
3. Long Term Debt (a) Provincial (b) Other					• • •	1 1		3625	3625
4. Gifts, Donations and Non-Government Grants		-	!	9	.!	9 .	78	29	83
5. Other		58	362	•	•	420	33	408	861
ŀ		9989	741	226	30	7863	81	5154	13098
TOTAL EXPENSES (brought forward from page A2)		6824	74.3	226	69	7862			
Excess of Revenue over Expenses		42	(2)	NIL	(39)	1			
	PER UAR-1 Undergraduate		- Full-time F.T.E. Part-time F.T.E.	Number 2138. 493.6	Eligible BIU's 2658. 590.1	.0.8			
	Graduate		- Full-time F.T.E. - Part-time F.T.E.	1.2	76.1				
	TOTAL		2650.8	2650.8	3328.3		,		



(Lniversity) CARLETON

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL ARFA ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972 (In thousands of dollars)

FINANCIAL REPORTING FORM UNIVERSITIES OF ONTARIO

Page Al

(In thousands of dollars)	and Research	Sub- Sub- Toral Library Computing Services Admin. Plant Other TOTAL	(3) (4) (5) (6) (7)	8,596	2,065 1,071 474 337 1,058 930 133 6,068	11,449 1,071 474 337 1,058 930 133 15,452	895 92 33 26 91 108 12 1,257	12,344 1,163 507 363 1,149 1,038 145 16,709	277		821 83 87 159 181 205 83 1,619	030	193 193				10 5 11 5 190	9 (57) (3) (20) 10 (59)	13,989 2,060 1,005 531 1,456 2,935 400 22,376	Computing Costs - Academic 607 398 - Non-academic 398	TOTAL (to agree with total
			L		3	e 		۳ 					•	:		: :	:		5.		г—
lollars)		Computing	(5)		717	717	33	507		208	249	: :	•				. :	153	1,005		1005
usands of d		Library	(4)		1,071	1,071	92	1,163	772	19	83		٠.		:			77	2,060	Academic academic	th total
(In tho	search	Sub-	(3)	8,596 788	2,065	11,449	895	12,344		495	821	i i			:		200	250	13,989	Costs - / - Xon-6	agree wil
		Modicine	(2)						,					:	1					Computing	TOTAL (to
	Instruction	ALE Excluding	(1)	8,596 788	2,065	11,449	895	12,344		267	821				: ; ; ; ;	. !	320-	6	13,989		-
	Functional Area	Object of Expense		Salaries and Mages (i) Academic ranks (ii) Other instruction and	research (iii) Other salaries and wages	Su: - total	2. Tringe benefits		3. Fucks and periodicals	. furniture and equipment (a) Purchase			6		11. followings, bursaries, etc.	the street of the services	14. 3-1142.0	- 1	· ·		August 1, 1972.

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ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972

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			(In thousan	(In thousands of dollars	s)			1971-72	71
	Tone of Fund				Other		Trust		
	Object of Funence	Operating	Ancillary	Sponsored Research	(Including	Sub- Total	Endowment (Income)	Capital	TOTAL
	מס פרר סד באליפווספ	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)
	1. Salaries and Wages	8 596		75	6	8,680			8,680
	(1) Acdue to tains (1) Other Instruction and research	788		521	36	1,345			1,345
		6,068	350	250	11	6,679			6,679
	Sub-total	15,452	350	846	95	16,704			16,704
	2. Fringe benefits	1,257	26	15	1	1,299			1,299
	Sub-total	16,709	376	861	57	18,003			18,003
	3. Books and periodicals	772				772		14	786
	4. Furniture and equipment		66	750		7111			1 116
	(a) Purchase	810	32	7/7		265	:		265
	5. Operational supplies and expenses	1,619	302	262	12	2,195			2,195
	6. Cost of goods sold	•	738			738	: 4		738
	7. Utilities	939	232			1,171			1,1/1
	8. Taxes	193	4			197			197
		149	200		:	11,9			677
		366	630			996	796		1966
			076			27.7	757	127	7777
	12. Frincipal and interest repayments	-,	240					737	737
	14. Buildings					.		$\frac{2}{5},812$	2,812
		909	27	238		871		: :	871
	16. Internal cost allocation	(65)	2	57		1			•
	TOTAL	22,376	2,713	1,692	69	26,850	254	6,690	33,794
_									

(University) CARLETON UNIVERSITY

ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDED APRIL 30, 1972 (In thousands of dollars)

UNIVERSITIES OF UNIVERSITY

Type of Fund			Ancillary	Sponsored	Other (Including	Sub-	Trust and Endowment	1	10.101
Source of Kevenue		Operating (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Government Grants (1) Provincial: (a) Formula		17,004	;			17,004		!	17,004
(b) Principal and interes (c) Other	it repayments	174	:	106		280	:	3,127	3,122
(ii) Federal			:	1,362		1,389	:		1,389
(111) Other		;	· !	1		1			•
2. Fees (a) Tuition (b) Other		5,207	1,284		63	5,270			5,270
3. Long Term Deot (a) Provincial (b) Other			: :					3,960	3,960
4. Cifts, Denations and Non-Government Grants				224	:	225	141	88	424
5. Other		217	1,502		25	1,744	293		2,037
TOTAL REVENUE		23,033	2,786	1,692	88	27,599	434	7,145	35,178
TOTAL EXPENSES (brought forward from page A2)		22,376	2,713	1,692	69	26,850			
Excess of Revenue over Expenses		657	73	NIL	19	749			
	PER UAR-1 Undergraduate	•	Full-time F.T.E. Part-time F.T.E.	Number 7795 - 2109.3	Eligible BIU 9725.3 2303.8	U's			
	Graduate		- Full-time F.T.E. - Part-time F.T.E.	662	22 <u>18.1</u> 363.9				
	TOTAI			10690.8	14611.1	-			



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GUELPH

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA

FINANCIAL REPORTING FORM UNIVERSITIES OF ONTARIO 1971-72

Page A1

EXCLUSIVE OF ODAF CONTRACT FOR RESEARCH AND SERVICES

. 09 873 408 30 199 7,644 722 17,102 517 495 1,938 354 1,347 22 7 189 15,755 21,517 Other 647) 239 258 239 13 9/ 382 Physical , 498 (553) 199 220 354 2,447 55 9 3,949 Plant 2,227 3 Admin. 714 775 213 1,035 9 41 Services ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972 (In thousands of dollars) Student 118 22 . • 969 651 45 9 651 106 Computing 67 130 80 899 694 205 77 73 577 517 18 Library 773 773 833 9 1,501 Computing Costs - Academic - Non-academic TOTAL (to agree with total _177_ 356 722 10,574 Total (3) 7,644 868 842 Instruction and Research Sub-2,208 11,472 12,847 Medicine Excluding Medicine 11,472 842 722 10,574 868 7,644 356 177 2,208 12,847 persional supplies and expenses . rim lipst and interest repayments Functional Area (iii) Other salaries and wages . .. radips, bursaries, etc. Coursi contracted services .. tions and alterations 'altring and Wages
(1) leadunic ranks
(1) Ottor instruction and research real seas allocation in smithing and equipment hand mite services ...' . ""d periodicals August 8, 1972 plos spock jo to a Tring henefits Girect of Expense Directions. Second Lancors lete... No-treal Safe-19tel

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDED APRIL 30, 1972 (In thousands of dollars)

	(In thousan	ds of dollar	s)			7/-1//-	31
	A		Other	- du	Trust and Endowment		
Operating	Enterprises	Research	Non-Credit)	Total	(Income)	Capital	TOTAL
(1)	(2)	(3)	(4)	(2)	(9)	(7)	(8)
7.644			17	7.661			7,661
		36		1,638			1,638
7,389	361	602	15	8,367			8,367
15,755	361	905 1	77	17,666	:	:	17,666
1,347	32	81	٣	1,400			1,400
17,102	393	1.524	25	19,066			19,066
715			· 	517			517.
495	14	346	1	929	:	2,485	3,341
146				146	.3		146
1,938	164	494	707	.2,592.	26.	:	. 4.032
013	77			27.			:
199				199			198
354	61			415			415
09	1,060			1,120_	0.5		1,120 -
- 6				010	30	3 00 6	7.00
-77	75%			- 3/3		48	87
					•	6,768	6,768
408	25	168	2	603			603
(597)	597						·
21,517	3,323	2,502	76	27,418	156	12,397	39,971
	0perating (1) 7,644 722 7,389 15,755 1,347 17,102 17,102 17,102 199 199 199 199 199 199 199 199 199 19	erating E (1) 7,644 722 7,389 7,389 11,102 17,102 17,102 199 199 199 199 199 199 199 199 199 19	erating E (1) 7,644 722 7,389 7,389 11,102 17,102 17,102 199 199 199 199 199 199 199 199 199 19	Ancillary Sponsored (1) (2) (3) (3) (1) (2) (3) (3) (1) (2) (3) (3) (1) (2) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	(In thousands of dollars) Ancillary Sponsored (Including Enterprises Research Non-Credit) 7,644 7,644 1,329 15,755 16,44 1,347 12,102 13,102 13,102 14,6 1,938 14,6 1,938 1,64 1,938 1,64 1,938 1,64 1,060 1,	(In thousands of dollars) erating Enterprises Research (Including Sub- (I) (2) (3) (4) (5) (I) (3) (4) (5) (I) (3) (4) (5) (I) (4) (5) (6) (I) (6) (7) (10) (I) (10) (10) (10) (I) (10) (I)	(11) Chousands of Goldats) Ancillary Sponsored (Including Sub- Endowment (I) (2) (3) (6) (7) (6) (7) (6) (7) (6) (7) (6) (7) (6) (7) (6) (7) (7) (8) (8) (8) (8) (8) (8) (8) (8) (8) (8

(University) GUELPH

EXCLUSIVE OF ODAF CONTRACT FOR RESEARCH AND SERVICES

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND ACTUAL FOR THE TEN NONTH FISCAL PERIOD ENDED APRIL 30, (In thousands of dollars)

FINANCIAL REPORTING FORM 1971-72

399 18,212 2,939 _ 1,117 3,096 3,165 38,166 1,899 1,234 TOTAL 3,691 8 1,704 8) Capital 3,096 8 1777. 330 3,165 8,529 Endowmen : Trust and (Income) 622 501 121 3,691 399 403 i ,899 1,472 18,212 29,015 27,418 Sub-1,597 Total Eligible BIU's 12,034.7 194.4 2,146.1 14,517.9 142.7 (Including Non-Credit) Other 3 9/ 21 25 Number 7,573.5 159.9 Sponsored Research 514.0 31.8 8,279.2403 200 1,899 2,502 ව 2,502 Undergraduate - Full-time F.T.E. - Full-time F.T.E. - Part-time F.T.E. Part-time F.T.E. Enterprises Ancillary 3,464 2,756 708 3,323 141 Operating 18,212 199 183 22,998 3,640 164 1,481 21,517 Graduate Principal and interest repayments PER UAR-TOTAL Type of Fund TOTAL EXPENSES (brought forward from page A2) Excess of Revenue over Expenses Gifts, Donations and Non-Government Grants Long Term Debt (a) Provincial Fees (a) Tuition (b) Other Government Grants Formula Provincial: Other Other Cource of Revenue TOTAL REVENUE (i1) Federal (iii) Other (a) 0ther $\widehat{\Xi}$ ۳. 4.

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OPERATING EXPENSES BY SEJECT OF EXPENSE AND FUNCTIONAL ARPLACEDAL FOR THE TEN NONTH FISCAL PERIOD ENDING APRIL 30, 1972 (In thousands of dollars)

UNIVERSITIES OF ONIARIO

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INCLUSIVE OF ODAF CONTRACT FOR RESEARCH AND SERVICES

FOR RESEARCH AND SERVICES		ľ	יום תוני	(in thousands of dollars)	1011ars)					
Functional Area	Instruction	and	Research							
S Sect of Dapense	ALL Excluding Nedicine	Medicine	Sub- Total	Library	Computing	Student Services	Admin.	Physical	Other	TOTAL
	(1)	(2)	(3)	(7)	(5)	(9)	(7)	(8)	(%)	(10)
1	9,629		9, 629							9,629
research the salaries and wages	4,074		4,074	173	635	651	1,152	3,175	239	10,699
leso:	14,594		14,594	273	635	651	1,152	3,175	239	21,219
1. Trine Lenefits	1,250		1,250	09	50	45	100	313	19	1,837
100.04	15,844		15,844	833	685	969	1,252	3,488	258	23,056
3. This are periodicals	1	:		517		;				517
•••	767	:	767	2	8	4	11	62	7	673 _
Control of supplies and expenses	1,418		1,418	118	160	118	331	737	92	2,885
			!				:	1,245		1, 245
F. Tions and alterations		:					:	199		199 '7'
:		1 :			1			98		98
•								. !	:	22
in the state services										
			267	1.18	6	61	69	14-	138 (44)	576
	18,021		18,021	1,501	1,021	901	1,663	5.777	430	29.314
		Computing	ပိ	sts - Academic - Non-academic	816 205					
August 8, 1972		TOTAL (to of Compu	OTAL (to agree with total of Computing column above	th total	1,021			, , , , , , , , , , , , , , , , , , ,		77.5
			į	•	: <u>:</u>			-		

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FINANCIAL REPORTIN: FORM UNIVERSITIES OF ONTARIO

3,617 1,146 1,815 1,895 25,084 517 789,6 199 23,189 3.521 96 4,075 6,768 47,852 TOTAL. 8 1971-72 3,096 6,768 2,485 84 12,397 Capital Endewnene (Income) 156 96 Trust 3 Su. (9) TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972 Total 9,684 1,815 11,590 23,189 25,084 3.557 1,245 1,146 517 1,036 979 1,895 111 Sub-(2) 35,299 (Including Non-Credit) 160 20 5 9 α 77 28 111 Other 3 (In thousands of dollars) - 706 602 346 Sponsored 1,506 18 Research 1,524 797 168 2,502 361 Ancillary Enterprises 164 52 1,060 25 597 3,323 32 393 17 9 957 361 178 2,885 576 (597) Operating 9,629 891 10,699 21,219 23,056 29,314 474 1,245 673 1,837 517 (i) Academic ranks(ii) Other instruction and research Operational supplies and expenses Scholarships, bursaries, etc. Frincipal and interest repayments Type of Fund (iii) Other salaries and wages External contracted services Renovations and alterations INCLUSIVE OF ODAF CONTRACT FOR RESEARCH AND SERVICES aternal cost allocation Furniture and equipment (a) Purchase Land and site services Books and periodicals Cost of goods sold Salaries and Wages Fringe benefits Object of Expense Xiscellaneous Rental Utilities Sub-total Suildings Sub-total 55225 TOTAL સ્ ; 5. 6. 8. 8. 9. 9. 11. 12. 13.

(University) GUELPH

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDED APRIL 30, 1972 (In thousands of dollars)

FINANCIAL REPORTING FORM UNIVERSITIES OF ONTARIO 1971-72

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INCLUSIVE OF ODAF CONTRACT FOR RESEARCH AND SERVICES

Type of Fund	4	Ancillary	Sponsored	Other (Including Non-Credit)	Sub- Total	Trust and Endowment (Income)	Capital	TOTAL
Source of Kevenue	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)
1. Government Grants (i) Provincial: (a) Formula	18,212	: <u>i</u>			18,212	•	3 086	18,212
(b) Principal and Interest repayments(c) Other	8 - 7,879		200		8,079		200	8,079
(ii) Federal	:	:	1,899	•	1,899	:	-	1,899
(iii) Other Municipal	į				1		50	50
2. Fees (a) Tuition (b) Other	3,640	2,756		140	3,780			3,780
3. Long Term Debt (a) Provincial (b) Other							3,165	3,165
4. Gifts, Donations and Son-Government Grants	_		403		403	501	330	1,234
S. Other	876	708			1,584	121	111	1,816
l	30,790	797 €	2,502	140	36,896	622	8,529	46,047
TOTAL EXPENSES (brought forward from page A2)	29,314	3,323	2,502	160	35, 299			
Excess of Revenue over Expenses	1,476	141	NIL	(20)	1,597			
PER UAR-1 Undergraduate	١ ،	Full-time F.T.F. Part-time F.T.E.	Number	Eligible Bl	s,nIu	·		
Graduate	1 1	Full-time F.T.E. Part-time F.T.E.						
TOTAL				•	•			

(University)

LAKEHEAD

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDED APRIL 30, 1972 (In thousands of dollars)

Page Al

	Functional Area	Instru	Instruction and Re	Research							 -
	Object of Expense	Excluding Medicine	Medicine	Sub- Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
_		(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)
	1. Salaries and Wages (i) Academic ranks (ii) Other Instruction and	3,442		3,442							3,442
•	research (111) Other salaries and wages	573		573	327	200	123	641	989	11	2,561
	Sub-total	4,166		4,166	327	200	123	641	686	11	6,154
5	2. Fringe benefits	304		304	2.1	15	6	47	55	19	470
14	Sub-total	4,470		4,470	348	215	132	989	741	30	6,624
	3. Books and periodicals				301	i					301
	4. Furniture and equipment (a) Purchase	164		164	3	4		11	11	12	205
	(a)	700		7.	12	118	11	11	OB C		138
	Cost of good	787		7007	<u> </u>	2					7,4
	7. Utilities								306		306
	9. Renovations and alterations			İ	İ				1		1
					g				21		27
	11. Scholarships, bursaries, etc.										
	Land and site								•		
	14. Buildings	207		207	6	9	99	45	32	75	440
									(75)		(75)
	TOTAL	5,128		5,128	682	381	209	773	1,190	119	8,482
			Computing	Costs - A	- Academic	229					
		_		- Non-a	- Non-academic	152					
	Last 26/20		TOTAL (to	agree with total	th total	381		•	har	N Hum	
	חמוב	L	ndmon To	ct computing column above	T apoor ut				Repor	Reporting Officer	

(University) LAKEHEAD

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972 (In thousands of dollars)

1		_													_										
4	TOTAL	(8)	3,451	151	2,901	6,503	483	986	301		504	138	549	263	306	73	-	327		1,924	86	3,383	483	-	15,360
2/-1/61	Capital	(7)							•		. 235									78/1	86	3,383			5,489
	Trust and Endowment (Income)	(9)																	33						33
	Sub-	(5)	3,451	151	2,901	6,503	483	6.986	301		269	138	549	263	306	73	=	327		142			483		9,838
S)	Other (Including	(4)			26	26		26					30										8		88
(In thousands of dollars)	Sponsored	(3)	6		160	169	3	172			57		50										20		299
(In thousan	Ancillary	(2)			154	154	10	164					27	263				300		142			15	75	993
		(1)	3.442	151	2,561	6,154	470	6.624	301		205	138	442		306	73	1						440.	(75)	8,482
	Type of Fund	Opject of Expense	ä	(1) Academic Laurs (11) Other instruction and research		Sub-total	2. Fringe benefits			5. Books and periodicals 6. Furniture and equipment	(a) Purchase	(b) Rental	5. Operational supplies and expenses		7. Utilities		_	10. External contracted services	11. Scholarships, bursaries, etc.		•				TOTAL

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Page A3

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TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

Type of Fund			Ancillary	Sponsored	Other (Including	-qns	Trust and Endowment	,	
Source of Revenue	T.	Operating (1)	Enterprises (2)	Research (3)	Non-Credit) (4)	Total (5)	(Income)	Capital (7)	TOTAL (8)
1. Government Grants (1) Provincial:		-							
	- Programme	5,769				5.769		709 1	5,769
		1,040		43		1,083		76000	1,083
(ii) Federal	1	28		221		249			249
(111) Other	1	73				73			73
2. Fees (a) Tuition	_ . ·	1,847			62	1,909			1,909
(b) Other	<u>.</u>	71	626		1	869			869
3. Long Term Debt (a) Provincial		- - - -						3,615	3,615
(b) Other	_1							1	1
4. Gifts, Donations and Non-Covernment Grants				35		35	14	229	278
5. Other		193	381			574	38	196	808
TOTAL REVENUE	!	9,021	1,007	299	63	10,390	52	5,738	16,180
TOTAL EXPENSES (brought forward from page A2)		8,482	993	299	\$9	9,838			
Excess of Revenue over Expenses		539	14	NIL	(1)	552			
	PER UAR-1 Undergraduate	1	Full-time F.T.E. Part-time F.T.E.	Number 2776 700.1	Eligible BIU's 3683.4 843.9	s		.•	
	Graduate	- Full-	- Full-time F.T.E. - Part-time F.T.E.	94	282.5	 			
	TOTAL			3586.3	4861.4				
							•		



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. (!ni :ersity) LAURENTIAN UNIVERSITY

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDED APRIL 30, 1972

(In thousands of dollars)

Page A1

FINANCIAL REPORTING FORM UNIVERSITIES OF ONTARIO 1971-72

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....691 TOTAL (10) 358 2,852 4,894 340 156 142 5,234 151 479 1,684 234 309 Other 33 33 35 29 Physical Plant (8) 169 350 108 33 385 234 89 Admin. 447 447 23 472 Services Student 265 265 281 Computing 104 104 109 143 Library of Computing colors shows Computing Costs - Academic TOTAL (to agree with total - Non-academic 301 15 316 Sub-Total 2,852 358 Instruction and Research 3,394 242 3,636 182 Medicine Excluding Medicine 2,852 358 182 3,394 3,636 242 184 4,038 of the complete and empenses initial and interest repayments Functional Area (iii) Other salaries and wages colorships, harsaries, etc. married contracted services We wentions and alterations (i) Addiduic ranks
(ii) Other instruction and research correst cost allocation Tarriture and equipment a that site services Trucks and periodicals ples speed je is. Saluries and Wages ringe benefits Object of Expense Purchase Secondances. Heat at Sub-total SCITTIL: Fin-total Ξ. 医克尔特氏征性结膜结肠炎 6 ب ب_ا

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('niversity) LAURENTIAN UNIVERSITY

ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972

ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972

(In thousands of dollars)

FINANCIAL REPORTIST: FORM USIVERSITIES OF OSTARIO 1971-72

				140	ı 	Trust		
Type of Fund		Ancillary	Sponsored	Otner (Including	Sub-	Endowment	,	
Object of Expense	Operating	Enterprises	Research	Non-Credit)	Total	(Income)	Capital	TOTAI.
	(1)	(2)	(3)	(7)	(5)	(9)	(3)	(8)
- 1	0.00	. 1	. 1	ı	2.852	ı	ı	2,852
	2,032	:			430	; 1		430
	1 684	- 72	. 4	23	1,783	•	;1	1,783
(111) Ocher Salaries and Wages								
1. Y.	4.894	72	9/	23	5,042	1	1	5,042
מתו-וחומו			:	i i	•		•	,
2 Frince benefits	340	4	2	ı	346	_	ı	346
					117 3			5 411
Sub-total	5,234	76	78	23	2,411			1
	ì		•	ı	156	i	ı	156
	130	1					•	,
4. Furniture and equipment	17.5			; ; ;	216		251	897
(a) Purchase	13.7	4 [<u>;</u> 1	151	, 1		151
	121	پ, ۱		α	574	2	-	579
	4/3		7) 	183			183
		707			234		1	234
	4C 7				.95		-	26
8. Taxes	96		•		3			:
		1 0 1			727	;	:	227
10. External contracted services	169	80				57	•	45
	!!!!	1 1			105			1.214
12. Principal and interest repayments	1	102	-		707		7.81	
	; ;	36	1		2	•	101	2 073
	•		1	•	1		2,0,2	321
15. Miscellaneous	309	: : :	12		176		1 (1)	; ,
	(3)	4	-	-	1111	•		
T07A1	6,926	967	214	31	7,667	51	3,917	11,635

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(University) LAURENTIAN UNIVERSITY

ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

UNIVERSITIES OF ONTARIO

Page A3

Type of Fund Ancillary Course of Boussia	(1)	Government Grants	Formula 3,620	(b) Principal and interest repayments (c) Other 1,760		· • • • • • • • • • • • • • • • • • • •	(a) Tuittion 1.294	(b) other	Long Term Debt (a) Provincial (b) Other	Gifts, Donations and Non-Government Grants	Other 293 467	TOTAL REVENUE	TOTAL EXPENSES (brought forward from page A2)	sesu	PER UAR-1 Undergraduate - Full-time Part-time	Graduate - Full-time F.T.E - Part-time F.T.E	
iry Sponsored	H		t		193	· •		1	1 1	111	1	214	214) NIL	Number F.T.F. 1,839.0 F.T.E. 562.2	T.E24.0 T.E3.3	
Other (Including Non-Credit)	(4)		t	1 1	: : r	t	23		1 1 1	t ,	ı	23	31	(8)	Eligible Bl 2,413.9 635.8	9.2	
Sub- Total	(5)		3,620	1,765	193	'n	1,317	120	1 1	11	760	7,791	7,667	124	BIU's		
Trust and Endowment (Income)	(9)		ţ.	: : : • :	i :	: :	: :		r r	39	23	62					
Capital	(2)		1 712	77767	ı		 r 		2,305	1	-	3,418					
TOTAL	(8)		3,620	1,765	193	5	1,317	120	2,305	20	784	11,271					



ALCOLD COLLECE (t niversity)_

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDED APRIL 30, 1972 (In thousands of dollars)

FINAUCIAL REPORTING FORM UNIVERSITIES OF ONTARIO

Page Al

		TOTAL	(10)	457 20 173	650	45	369	103	47	43	38	185	· · ·	1	23		1283	(
		Other	(6)						•	•		: :	.o				J		Manule Reporting Officer
		Physical Plant	(8)	<u></u>	.n	-	v	,	34		. 3g .	13.55 5.55 5.55 5.55	;	1 -1	34		355		Repor
		Admin.	(3)	3	84	7	15	ı	т	310	! :	:		!			144		
		Student	(9)										;						
ollars)		Computing	(5)							:			. !	!					
(In thousands of dollars)		Library	(4)	7,7	6.4	7	15	€0.	7	9		: :	. !				נייי	sts - Academic - Non-academic	ith total umn above
(In the	and Research	Sub- Total	(3)						:	:	:		:					Costs - No	TOTAL (to agree with total of Computing column above
	tion and R	Medicine	(2)					!	i :									Computing	TOTAL (top
	Instruction	ALL Excluding	(1)	4.5.7 0.1	477	3.0	507			89					4.3		563		
	Functional Area	Object of Expense		1. Salaries and Wages (i) Academic ranks (ii) Other instruction and research	(iii) Other salaries and wages Sub-total	Trince henefits			5. books and periodicars 4. Furniture and equipment (a) Purchase			S. Taxes 9. Renovations and alterations	10. External contracted services			15. Miscellaneous 16. Internal cost allocation	l	10.00	SITERSIT 21, 1972 Date

(University) : I CTIT CTIT (

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE ACTUAL FOR THE TEN NONTH FISCAL PERIOD ENDING APRIL 30, 1972 (In thousands of dollars)

FINANCIAL BITORITH FORM
UNIVERSITIES OF CHARLO

						Trust		
Type of Fund		Ancillary	Sponsored	Other (Including	Suh-	and Endowment		Teyrat
Object of Expense	Operating (1)	Enterprises (2)	Research (3)	Non-Credit)	Total (5)	(1 ncome)	(7)	(8)
1. Salaries and Wages								457
(i) Academic ranks		:		,				20
(11) Other Instruction and research	173	2						181
I can de de la canada de la can	(13	:0		;				359
		: : :						45
2. Fringe benefits	2							
Sub-total .	333)		:		:		703
3. Books and periodicals	133	1 1	:		;	:		103
	7.	1 :	!					47
(a) Purchase	-	· • ; •	:				<u>:</u>	•
(b) Rental	4.7	. 1	٠.					43
5. Operational supplies and expenses	- - - -	· ~	:					31
6. Cost of goods sold		; ;	:					38
_	2	: : : : : : : : : : : : : : : : : : : :						e E
8. Taxes				:	:		:	185
9, Renovations and alterations	110	:						
10. External contracted services	ر. 	ı	;		,			١
11. Suivital Souths, Suisaires, cor.	,			:	:			
13. Land and site services	• ! 							3.4
	34	1 +						63
	;;	4 ,1						!
16. Internal cost allocation								-
		7		_				1326
TOTAL								

(University) ALCONY COLLECE

Page A3

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972 (In thousands of dollars)

UNIVERSITYES OF ONTARIO

Type of Fund	7	Ancillary	Sponsored	Other (Including	Sub-	Trust and Endowment	Capital	TOTAL
Source of Kevenue	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)
1. Government Grants (1) Provincial:					(2)			
(a) Formula	ى 				1 1			<u>.</u>
(b) Principal and interest repayment: (c) Other	l I				ı			<u> </u>
	: :		,		ı			ı
(ii) Federal	ı							
(iii) Other .	;		:		i			ı
2. Fees (a) Tuition (b) Other	344	;		•	344		· ;	344
3. Long Term Debt(a) Provincial(b) Other	:		. ! !	. :				
4. Gifts, Donations and Non-Covernment Grants	Ų	ı	ı	ı	9			
5. Other	्) 	34	ı	ı	50		3	53
1	1045	34	•	ı	1079		3	1062
TOTAL EXPENSES (brought forward from page A2)	2821	٥.4			1323			
Excess of Revenue over Expenses	(+43)	(3)	NIL		(245)			
 	aduate - Ful Par	ER UAR-1 Undergraduate - Full-time F.T.E. Part-time F.T.E.	Number 325 255.4	E11gible BIU's 329 259.4	s, 11.			
Graduate		- Full-time F.T.E. - Part-time F.T.E.	,					
TOTAL			6.26.4	£.5.1				



(University) Nipissing University College (affiliated with Laurentian University)

Page A1

FINANCIAL REPORTING FORM UNIVERSITIES OF ONTARIO

OPERATING ENPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA ACTUAL FOR THE TEM-MONTH FISCAL PERIOD ENDED APRIL 30, 1972. (in thousands of dollars)

	Г		Τ		Т					1		\top	П	Т	П	Т	1	1	7		ļ
		101	(10)	\$198	96	292	20	312	21	т	64	10		-	3		-	6717	7148		1.3
		rotio	(6)		51	1		1										5	7,		7 / W.Z
		Physical	(8)		\$13	εt	1	14			1	10	2					96.3	3.0		1.000
		Admin	(1)		\$63	£9	7	ÖZ.	. !	1	32							6103	24.53		
		Student	(6)					•							53			S3			
dollars)		Computing	(5)					:													
(in thousands of dollars)		Library	(7)		\$17	17	-	18			3			1				\$43	Academic	Non-academic	th total
ur)	Research	Sub- Total	(3)	8618		198	11	210		2	28							\$239	Costs -	•	agree wi
	Instruction and R	Medicine	(2)																Computing		TOTAL (to agree with total of Computing column above
	Instru	ALL Excluding Nedicine	(1)	861\$		198	11	210			28							\$239			
	Functional Area	Object of Expense	1 Color of the Col		(111) Other salaries and wages	Sub-total	2. Fringe benefits .	Sub-total .	3. Books and periodicals 4. Furniture and equipment			7. Utilities 8. Taxes		10. External contracted services 11. Scholarships, bursaries, etc.	Principal and	13. Land and site services	16. Internal cost allocation	TOTAL	†		18/9/72 Date
t		<u>'</u> _				·(1)					_										ı

Reporting Officer

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. (University) <u>Nipissing University College</u>

(affiliated with Laurentian
University)

North Bay, Ontario

ACTUAL EXPENSES (ALL FUNDS) BY

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972.

(In thousands of dollars)

		TOTAL	(8)	8198	1	96	293	20	313	21		59	!!	64	15	10	2	Ţ	1					\$489
		Capital	(7)									556												856
	Trust	Endowment (Income)	(9)																					
		Sub- Total	(5)	\$198		94	293	20	;	21		m	64	15	70	2	į.	4 6			1		1	\$433
•	Other	(Including Non-Credit)	(7)																					
		Sponsored Research	(3)		51		1		1															\$1
		Ancillary Enterprises	(2)												\$15									\$15
		Operating.	Œ	\$198		94	292	20	312	21		6		64		10	2	-	m			1		\$417
	Type of Fund	Object of Expense	The state of the s			(iii) Other salaries and wages	Sub-total	2. Fringe benefits	Sub-total • ·	3. Books and periodicals	4. Furniture and equipment	(a) Purchase	(b) Rental	5. Operational supplies and expenses	To cost of goods sold		9. Renovations and alterations						16. Internal cost allocation	TOTAL

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. (University) Nipissing University College North Bay, Ontario (affiliated with Laurentian University)

ACTUAL FOR THE TEN-HONTH FISCAL PERIOD ENDED APRIL 30, 1972. (in thousands of dollars)

Page A3

Type of Fund					Other		Trust and		
Source of Revenue		Operating	Ancillary Enterprises	Sponsored	(Including Non-Credit)	Sub- Total	Endowment (Income)	Capital	TOTAL
		(1)	(2)	(3)	(7)	(5)	(9)	(7)	(8)
H.									ì
(1) Frovincial:		\$267	:					;	/97
(b) Principal and interest repayments	t repayments	•							
					:	•	-		i i i i i i i i i i i i i i i i i i i
(ii) Federal								_	
(111) Other .								· 52	- 55
			:	:		•		3!	1
2. Fees (a) Tuition (b) Other		169				:	*	:	169
				*****		!		:	· · · · · · · · · · · · · · · · · · ·
l			1	. !		: 			:
(b) Other									
4. Gifts, Donations and Government Grants		٣		•					
•				:	!			:	
5. Other			\$17						17
TOTAL REVENUE		464	17.			\$481		\$35	\$516
TOTAL EXPENSES (brought forward from page A2)		417	15			432			
Excess of Revenue over Expenses		2 47	\$ 2	NII		94			
	PER UAR-1 Undergraduate		Full-time F.T.F. Part-time F.T.E.	Number 84 618.5	Eligible BIU B4 103.1	ત્રું <mark>≂</mark> ા	1		
ı	Graduate		Full-time F.T.E. Part-time F.T.E.			!			
	TOTAL								



Data for Hearst has not been included.



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..[P. Gerseny) MoMaster

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972.

(in thousands of dollars)

FLMANCIAL REPORTED FOR THE UNIVERSITY AS ONTAFIO 1971-72

Page Al

Functional Area Instruction and Research	:3 NC	(1) (2) (3) (4) (5) (6) (7) (8) (9)	tion and 1,751 28 1,779	1,638 499 2,137 1,063 637 471 1,400 2,023 155	11,540 1,700 13,240 1,063 637 471 1,400 2,023 155 18,989	1,199 347 1,546 111 77 48 156 172 16	12,739 2,047 14,786 1,174 714 519 1,556 2,195 171 21,115	1,054	599	430 284 7	7°CM 7°CM 7°CM 7°CM 7°CM 7°CM 7°CM 7°CM	500	7442	Interest repayments 76	 (22) (11) (33) (204) (204) (204) (204) (204) (204) (204) (204) (204) (204) (204) (204)	827 1,807 4,	Computing Costs - Academic 567	TOTAL (to agree with total 966 of Computing column above
Functional Area	On ject of Expense			(:ii) Other solaries and wages	1305-3061	2. Frings honofits	Sub-satal	3. Little and perfections	(a) Perchase	300		March and alterations	Enternal contracted services Scholarships, bursaries, etc.		 15, like Hameans 16, reprint cont allocation .			July 28, 1972

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TOTAL EXPENSES (ALL FUNDS) BY THE OF ITED AND OBJECT OF EXPENSE ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972 (In thousands of dollars)

FINANCIAL REPORTING FORM UNIVERSITIES OF OUTABLO

71,036 2,441 10,798 852 1,103 3,989 11,042 24.281 2,474 26,755 TOTAL. 374 27,098 4,534 32,026 Capital (7) 797 462 and
Endowment
(Income)
(6) Trust 984 424 1,440 1,440 250 703 442 76 2,441 10,798 1,109 38,546 2,474 26,755 11,042 24,281 119 Total Sub-252 151 144 97 (Including Non-Credit) Other 240 98 560 6,772 662 4,145 428 1,621 254 3,891 237 Research (3) Sponsored 22 50 165 324 32 464 1,440 4,087 Enterprises 257 1,257 87 1,344 Ancillary 1,779 7,886 2,126 1,945 834 200 531 442 76 9,324 1,054 711 674 (434 15,989 27,435 21,115 Operating Other Instruction and research Operational supplies and expenses Scholarships, bursaries, etc. Principal and interest repayments Type of Fund Other salaries and wages External contracted services Removations and alterations Internal cost allocation Books and periodicals Furniture and equipment (a) Purchase Land and site services Academic ranks Cost of goods sold Salaries and Wages Fringe benefits Object of Expense Miscellaneous Rental Buildings l'tilities Sub-total Sub-total Taxes TOTAL (111) (11) 5

McMaster ("niversity)

Page A3

ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972 (In thousands of dollars)

UNIVERSITIES OF ONTARIO
1971-72

Source of Revenue	_	740200	Ancillary	Sponsored	Other (Including	Sub-	Trust and Endowment		
		(1)	(2)	(3)	(4)	(5)	(1ncome)	(7)	(8)
l. Government Grants (1) Provincial: (a) Formula		22,291	, İ			;	:		i.
(b) Frincipal and interest repayments (c) Other	it repayments	. l	: :	818			1 1	4,534	
(ii) Federal			:	7,666	• • •	; ;			
(111) Other		152		:	:				
2. Fees (a) Tuition (b) Other		4,049	1,454		256				
3. Long Term Debt (a) Frovincial (b) Other								5,310	
4. Gifts, Donations and	1							7,32,	
5. Orher		220	2.664	1 288	503		773	3,6	
ŀ								G.	
		48,138	4,118	6,772	766	39,794	564	33.546	73.904
TOTAL EXPENSES (brought forward from page A2)	-	27,435	4,087	6,772	252	38,546			
Excess of Revenue over Expenses		703	31	NIL	514	1,248			
	PER UAR-1 As A Undergraduate	עו	July 1, 1972 - Full-time F.T.F. Part-time F.T.E.	Number 7,240 1,152	Eligible BIU's	- S S			
	Craduate	• •	Full-time F.T.E. Part-time F.T.E.	1,172	5,054	7 7			
	TOTAI.	- 14 44 544 5444	9,715	9,715	17,886	9	•		



(University) of Ottawa

TOTAL REVENUE BY SOURCE OF REVIEWIE AND TYPE OF FUND

ACTUAL FOR THE TEN MONTH FISCAL PFRIOD ENDING APRIL 30, 1977 (In thousands of dollars)

UNIVERSITIES OF OUTABLE OF THE TOTAL OF THE

Pare A3

Type of Fund Ancillary Sponsored Operating Enterprises Research	(1) (2)	;			Tuition 5,514 629 629	Long Term Debt (a) Provincial (b) Other	Gifts, Donations and Mon-Covernment Grants 161	867 1,074	TUTAL REVENUE 33,397 1,703 3,049	TOTAL EXPENSES (brought forward 32,760 1,627 3,019	Excess of Revenue over Expenses 637 6 N	Undergraduate - Full-time F.T.E.	Graduate - Full-time F.T.E. 1, 1001.0 - Part-time F.T.E. 437.4
other ed (Including ch Non-Credit)	1+		•		61				-61	61	NIT NIT		1,151,9
Sub-	(5)	24,512 1 998	2,467		5,575		450	1,9.11	30,216	37,497	213		٥٠. ١٠
Trust and Endowment (Tecome)	(9)	· [~	19				155	-	110				
Contral	(2)	279.5	:	!		C;-0-1;-1		(4.0)	17,179				



(Fuiversity) Queen's University at Kingston

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972. (in thousands of dollars)

FINAGIAL REPORTING FORM BNIVERSITIES OF OWINRIO

				(5)51100 10 00000000000000000000000000000	(61813)					
ranctional vies	AIL	Instruction and R	Research							
Object of Expense	Excluding	;	-qns	;		Student		Physical		
	.ea1c1ne	Medicine (2)	Total	Library	Computing	Services	Admin.	Plant	Other	TOTAL.
1. Salaries and Wanes		/=\				(6)		(e)	(,)	(10)
l	9,332	1,682		, , , , , , , , , , , , , , , , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					11 014
(ii) Other instruction and	1.926	137		./	ر					2063
resourch for the restrict (141)	010									500.4
	2,059	899		1,264	632	482	1,286	1,801	177	8,369
Sub-total	13,317	2,487		1,264	632	787	1,286	1,801	177	21,446
2. Trings banefits	1,063	244		79	38	22	106	166	25	1,728
Sub-total	14,380	2,731		1,328	670	204	1,392	1,967	202	23,174
3. Sooks and periodicals				847						847
•	•									
(a) Costal	703	85		11	19	7	22	٧	H.	853
) 5		e j		11	471		3	160		. (29
6. Cost of goals sold		227		89	80	117	202	261	125	2,031
	!		•		4	;		169		169
9. Now offens and alterations								153		153
								205		205
					71					12
12. Frincipal and interest repriments		, ; ;	:			,	_			
					:		• ;	•		:
••	012	30			ì		!			
lo,ral cest allocation	. A#F	,		,	(92)	6/	58 (24)	(83)	159	1,133
	16.750	3.085	19 835	, ,,,	1 22/	-0-	, 3,	,,,,		7773
		7	7	7/7:7	1,234	/0/	1,656	3, 366	487	29,557
		Computing	ng Costs - Academic - Non-academic	sts - Academic - Non-academic	372			/	0	
July 26, 1972		TOTAL (to	to acree with total	th total	1,234				4	Ċ
. :		ndiio) ta	or Computing column shows	- woda m-	1				2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	

(University) Queen's University at Kingston

(Unive	(University) Queen's University at Kingston			מויום מס	A TO TO THE	SNAGA		Page A2	Page A2 PORTIM: FORM	_
	ACTU.	JIAL EXPENSES (ALI ACTUAL FOR THE TEI	TEN-MONTH FISCAL (in thousands	BY TYPE OF FUND AND UBJE FISCAL PERIOD ENDED APRIL busands of dollars)		1972.		UNIVERSITIES OF ONTARIO	OF ONTARIO	
	Type of Fund		Ancel 1 2500	pososous	Other	, dis	Trust and Fodoument			
06 je	Object of Expense	Operating	Enterprises	Research	Non-Credit)	Total	(Income)	Capi tal	TOTAL	
		(1)	(2)	(3)	(7)	(5)	(9)	(2)	(8)	
.;	ä	11 016				710 11	001		11 213	
- 3	(i) Academic ranks	11,014			110	2 173			2 170	
ΞΞ	(ii) Other Instruction and research (iii) Other salaries and wages	8,369	766	2,854	27	12,247	577		12,824	
	Sub-total	21,446	766	2,854	137	25,434	782		26,216	
~	Prince benefits	1,728	72			1,800	102		1,902	
	Sub-tota]	23,174	1,069	2,854	137	27,234	884		28,118	
, <u>-</u>		847				847			847	
- •	Furniture and equipment									
	(a) Purchase	853	31			884	43	808	1,735	
- \	(b) Rental	2 657	910	1 666	55	759 7	160		759	
	Operational supplies and expenses Cost of goods sold	550								
7. 1	Utilities	691	74			765			765	
-	Taxes	153				154			154	
	Renovations and alterations	205	120			325		:	325	
	External contracted services	· 					080	:	980	
12:	Scholarships, bursaries, etc. Principal and interest repayments		505			505		2,721	3,226	
	Land and site services					:		1,164	1,164	
14.	Buildings	1 1 3 3	128	321		1 582	687	4,4/0	2.269	
_	Internal cost allocation	(199)	83	116						
	11000	29,557	2,927	4,955	192	37,651	2,754	9,163	. 875,67	

(University) Queen's University at Kingston

ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

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FINANCIAL REPORTING FORM UNIVERSITIES OF ONTARIO

Type of Fund Source of Revenue	Operating	Ancillary Enterprises	Sponsored	Other (Including	Sub-	Trust and Endowment	7	1
	Θ	(2)	(3)	(4)	(2)	(9)	(7)	(8)
1. Government Grants (1) Provincial:	·				_			
	23,492	,			23,492			23,492
(b) Filesipal and interest repayment(c) Other	326				326		2,721 231	2,721
(ii) Federal			3,790		3,790			3,790
(111) Other			347		347	•	:	347
2. Fees (a) Tuition	5,100		· · · · · · · · · · · · · · · · · · ·	278	5,378	:		5,378
	260	2,599			2,859			2,859
 Long Term Debt (a) Provincial (b) Other 			!	!	:		4,710	4,710
4. Gifts, Donations and				:		:		
	131		818		676	:	1,405	2,354
5. Other	767	676			1,170	2,754	817	4,741
TOTAL REVENUE	29,803	3,275	4,955	278	38,311	2,754	9,884	50,949
TOTAL EXPENSES (brought forward from page A2)	29,557	2,927	4,955	192	37,631			
Excess of Revenue over Expenses	. 246	348	NIL	98	089			
PER UAR-1 Undergraduate		- Full-time F.T.E. Part-time F.T.E.	Number 7664 1199	Eligible BIU's 13,103,0 1,508.7	0 s			
•			037	3 978 5		_		

3,978.5

142.6

- Full-time F.T.E. - Part-time F.T.E.

Graduate

TOTAL

937

19,021.6

9942.6



(Univarsity) ST, GEORGE CAMPUS UNIVERSITY OF TORONTO

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OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APAIL 30, 1972 (In thousands of dollars)

Lage Al

UNIVERSITIES OF ONTARIO

28,438 1.634 (C) 22,555 55,031 7,990 4,038 1,512 550 3,079 1,102 8,475 2,806 527 708 60,021 80,167 493 Othe: 6 1,222 315 28 315 343 2,091 3,042 Physical 4,467 _ 2.806_ 527_ 4,879 163 412 708 44,1 Plant 4,467 12,319 $\widehat{\mathbb{E}}$ Admin. 2, 748 2,526 2,526 222 89 (374) 351 2,774 1,016 Services 88 student - 250 --976 976 2 1,665 Computing 2,058 1,900 1,514 158 1,900 1,102 986,4 1,219 3.767 Library 38 3,877 230 4,191 3,877 1,512 Computing Costs - Academic TOTAL (to agree with total of Computing column above - Non-academic 5,971 28,438 41,000 1,271 4,038 44,786 3,959 Sub-8,524 3,786 Total 345 Instruction and Research 50,361 $\overline{\mathbb{C}}$ Medicine 2,490 8,212 96 257 2,465 996 9,178 1,171 10,445 ව Excluding. 35,608 Medicine 22,948 1,175 3,781 2,788 32,788 2,820 6,059 345 39,916 (Revised Sept. 15/72) Ξ Operational supplies and expenses Scholarships, bursaries, etc. Principal and interest repayments Functional Area (111) Other salaries and wages External contracted services Renovations and alterations Other Instruction and research Internal cost allocation Furniture and equipment Land and site services Cooks and periodicals Academic ranks Cost of goods sold August 1, 1972. Salaries and Vages Fringe benefits Object of Expense Purchase Miscellaneous Rental Sub-total Sub-total Utilities But ldings Tanca TOTA! 6 ب ب 87

Reporting Officer

(University) ST. GEORGE CAMPUS UNIVERSITY OF TORONTO

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 197- (In thousands of dollars)

UNIVERSITIES OF ONTARIO Page A2

TOTAL	(8)	28,438	13,644	23,496	65,578	5,466	71,044	1,566	6.306	1,102	14,175	105	2,806	527	1,056		1.989	901.9	- 102	10.22	1.634	ċ	119,393
Capital	(3)								617						348			5.791	102	10,221			17,079
Trust and Endowment (Income)(1)	(9)		196	154	350		3°1	54			321						1.439						2,165
Sub- Total	(5)	28,438	13,448	23,342	65,228	5,465	70,693	1,512	5.689	1,102	13,854	105	2.806	527	708	654	550	315			1.634	-0-	100,149
Other (Including Non-Credit)	(7)		657	123	582	21	603		98		07												729
Sponsored Research(1	(6)		8,951	194	9, 145	425	9,570		2,467		5,249												17,286
Ancillary Enterprises	(2)		0.5	470	470	29	499		. 57		90	105				654		315				247	1,967
Operating	(1)	28,438	4,038	22,555	55,031	0r '7	60,021	1,512	3,079	1,102	8,475		2.806	527	708	1	550				1,634	(247)	80,167
Type of Fund Object of Expense		(1) Academic ranks		(111) Other salaries and wages	Sub-total	2. Fringe benefits	Sub-total	3. Books and perfodicals	(a) Purchase	(b) Rental		6. Cost of goods sold	_	8. Takes	•				_	_		16. Internal cost allocation	TOTAL

(I) Distribution estimated.

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*Tull East Provided by ERIC

(University) ST GEORGE CAMPUS UNIVERSITY OF TORONTO

ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDID APRIL 30, 1972 (In thousands of dollars)

?age A3

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UNIVERSITIES OF ONTARIO

Type of Fund		Ancillary	Sponsored	Other	S. P.	Trust and		
Source of Revenue	71	ng Enterprises	Research	Non-Credit)	Total	(Income)	Capital	TOTAL
		(2)	3	(4)	છ	(9)	(7)	(8)
1. Government Grants (1) Provincial: (a) Formula	137.33		:	:	•			
(b) Principal and interest repayments	. !	.			65_465.		5, 791	5,791
	7001		363		2,025	18	15	2,058
(11) Federal	340		13,327		13,667	42		13,709
(111) Other	5				5			5
2. Fees (a) Tuition (b) Other	9,544			928	10,472			10,472
	314				514			514
3. Long Term Debt (a) Provincial				;	١		4.0	
(b) Other							- 10.01	-10,01
4. Gifts, Donations and Non-Government Grants	207		3,596		, 003	1 681		707 5
Cher	110 7							
1	7,0/1	2,033			6,110	424	918	7,452
TOTAL REVENUE	82,014	2,033	17,286	928	102,261	2,165	16,739	121,165
TOTAL EXPENSES (brought forward from page A2)	80,167	1,967	17,286	729	100,149			
Excess of Revenue over Expenses	1,847	99	NIL	199	2.112			
PER UAR-1 Undergr	aduste -	Full-time F.T.E. Part-time F.T.E.	Number 15,616.0 2,425.8	Eligible BIU's 29,230.7 3,047.8	0,18			
250	Graduate - F	Full-time F.T.E. Part-time P.T.E.	4,261.0	16,664.1				
· THTAI	.W.		22,755.8	50,775.9	- 			



(University) SCARBOROUGH COLLEGE UNIVERSITY OF TORONTO

Page Al

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FINANCIAL REPORTENCE FORM UNIVERSITIES OF OUTARED 1971-72		TOTAL	1,344	1,326	3,144	3,408	35	216	24.7	01.7 7	0001	١
FINANCIAL RTPORTUNIVERSITIES OF		0the (9)		07	40	43	23			99		Reporting Officer
	Physical	Plant (8)		556	556.	709		45		1.006		Repo
≪ I		Admin.		174	174	187	1 - 47		172	413		·
NCTIONAL ARE	Student	Services (6)		77	42	57	2 2 2 2		3	52		
SES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972 (In thousands of dollars)		Computing (5)		3/	37	70	1 10			5.1	51-0-	51
S RY OBJECT OF EMPENSE AN EN-MONTH FISCAL PERIOD END		(4)		6	183	201	117			339	sts - Academic - Non-academic	th total
INSES DY O	Sub-	(3)	1,344	767	2,112	2,288	19.		72.	2,501		TOTAL (to agree with total of Computing column above
OPERATING ENPENSI ACTUAL FOR THE T	Instruction and Research L uding Next Control	(2)								-0-	Computing Costs	TOTAL (t
	ALL Excluding	(1)	1,344		2,112	2,288	19		72	2,501		
	Functional Area Object of Expense	Salarice and the	· ~ 3		Sub-total 2. Fringe benefits		4. Furniture and equipment (a) Purchase (b) Rental 5. Operational supplies and expenses 6. Cost of goods sold 7. Hillities		14. Fuildings 15. Miscellaneous 16. Internal cost allocation	TOTAI.		August 1, 1972. Date

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(University) SCARBOROUGH COLLEGE UNIVERSITY OF TORONIO

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE ACTUAL FOR THE TEN-NONTH FISCAL PERIOD ENDED APRIL 30, 1977

(In thousands of dollars;

UNIVERSITIES OF ONTARIO

Page A2

_								121121	~!
·	Type of Fund Object of Expense	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub- Total	Trust and Endowment (Income)	Capital	TOTAL
		(1)	(2)	(3)	(7)	(5)	(9)	(7)	(8)
•	ä	1,344				1.344			1.344
_		7/7				727			717
	(iii) Other salaries and wages	1,326	97			1,372			1,372
	Sub-total	3,144	97			1,190			3,190
	2. Fringe benefits	264				797			797
	Sub-total	3,404	97			3,454			3,454
	3. Books and periodicals	117				117			117
		17				37		20	5.7
	(b) Rental								
		996	12			381			3,1
	7. Utilities	216				09		-	60
		45				577			217
_									
	12. Principal and interest repayments							1,306	1.306
	13. Land and site services							174	176
	it. Buildings							2.137	2.137
_	15. Miscellaneous	247	7			256			254
	TO THEFT COSE WITGERION	6	8			ċ			-(,-
	TOTAL	4,430	134	-0-	0-	4,564	-0-	3,625	6.189
•					1-1-1-1				

(University) SCARFORONGE COLLEGE UNIVERSITY OF TORONIO

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE TEN-MONTH FISCAL PURIOD ENDED MPRIL 30, 1972
(In thousands of dollars)

Jage A3

FINANCIAL REPORTING FORM UNIVERSITIES OF ONTARIO

1971-72

2,96.7 633 2,220 1,036 180 26 8,368 TOTAL (8) 1,306 2,220 3,526 Capital C ----Endowment (Income) Trust and ÷ 2,967 633 1,036 26 180 4,842 718 Sub-Total (5) 4,564 Eligible BIU's (Including Non-Credit) (4) Other 0-÷ : 1 Research (3) Sponsored Number 115.0 ÷ ċ PER UAR-1 Undergraduate - Full-time F.T.F. Part-time F.T.E. Enterprises Ancillary Ŧ 130 134 Operating 2,967 633 1,036 56 S 4,712 4,430 282 Principal and interest repayments Other Type of Fund TOTAL EXPENSES (brought forward from page A2) Excess of Revenue over Expenses Gifts, Darations and Long Term Debt Fees (a) Tuition (b) Other Government Grants (1) Provincial: Formula Other Source of Revenue TOTAL REVENUE (11) Federal (111) Other (P) 7 ۳. 4

2,607.9

2,173.2

- Full-time F.T.E. - Part-time F.T.E.

Graduate

TOTAL.

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(University) ERINDALE COLLEGE UNIVERSITY OF TORONTO

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•	ON	PERATIES ENPLY ACTUAL FOR THE	NSES BY 0 E TEN-MONT (In th	TEN-MONTH FISCAL PER (In thousands of	OPERATIME EXPLINSES BY OBJECT OF EXPLESS AND FUNCTIONAL AREA ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972 (In thousands of dollars)	CTIONAL ARE/	~ 1		FIRANCIAL REPORTED UNIVERSITIES OF OUTA	103T13C FC31 1 OF OTTANIO	
Functional Area	Instruction	and	Research								
Object of Expense	ALL Excluding		Sub-	1		Student		Physical			
1 001000	ε	(2)	(3)	(7)	Computing (5)	Services (6)	Admin.	Plant	Othe -	TOTAL	
(i) Academic rank (ii) Other instruc	1,487	:	1,467						6	1,48,	
(iii) Other salaries and wages	286		286	165	21	55	178	413	36	105	
Sub-total	2,174		2,174	165	21	3	911		3	1,1%	
2. Fringe benefits	177		177	11	2	E	8/1	2	36	3,042	
Sub-total	2,351		2,351	176	23	58	191	777	92	747	
3. Books and periodicals				. 108	:		2:	*		3,284	
	250	:	250							301	
	203		203	11	13	2	- 77		146	-27.9	
								7,5	21	4.57	
8. Tames 9. Renovations and alterations		. !	-		!	:	:	244		244	
		-						=			
11. Scholarships, bursaries, etc. 12. Principal and interest repayments	-					1 1		:			
13. Land and site services			!								
Miscellaneous	9,		7.								
16. Internal cost allocation				-		3	201	- (3.1)		26.5	
TOTAI.	2,840	-0-	2.440	296	45	63	687	169	106	4.650	
		Computing Costs	Costs -	sts - Academic - Non-academic	45						
August 1, 1972.		TOTAL (to a	agree wi	gree with total	57				/// ()		
ų,	_	of Compu	of Computing column above	nn above			ı	Repor	Reporting Officer		

Reporting Officer

(University) ERINDALE COLLEGE UNIVERSITY OF TORONTO

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND ORJECT OF EXPENSE ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972 (In thousands of dollars)

FINANCIAL REPORTING FORM UNIVERSITIES OF OSTARIO 1971-72

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		לדוו מווסתפשוו	(signosalids of dollars)	(s			7/-1/61	7 I
Type of Fund		Ancillary	Sponsored	Other (Including	- qns	Trust and Endowment		
Upject of Expense	Operating (1)	Enterprises (2)	Research (3)	Non-Credit)	Total (5)	(Income)	Capital	TOTAL
1. Salaries and Wages								
(1)	1,457				1.487			1,487
	401				401			401
(iii) Other salaries and wages	1,154	36			1,190			1,190
Sub-total	3,042	36			3,078			3,078
2. Fringe benefits	242	-0-			242			242
Sub-total	3,284	36			3,320			3,320
3. Books and periodicals	108				108			108
4. Furniture and equipment								
(a) Purchase	279	1			280		193	473
	59				53			54
	437	8			445			44.5
		37			37			37
	244				244		i	244
0 Possistions and alternations	41				14			17
							1,502	1.502
							35	3.4
							2,670	2,670
	- 243	21			264			264
16. Internal cost allocation	(15)	15			ė			-0-
TOTAL	4,680	118	o-	-0-	4,798	ġ.	607,7	9,198

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(University) ERINDALE COLLEGE UNIVERSITY OF TORONTO

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ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972 (In thousands of dollars)

UNIVERSITIES OF ONTARIO

Time of Erre									
Source of Revenue		Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-	Trust and Endowment (Income)		TOTAL
		Ξ	(2)	(3)	(7)	(5)	(9)	(i)	(8)
발판		2,760				2,760			2,760
(c) Principal and interest repayments (c) Other	t repayments	847				847		1.502	1,502
(11) Federal									
(iii) Other									
2. Fees (3) Tuition		62				296			290
(b) Other		23				23			23
-1	1		·		;	1		2.660	2.660
(b) Other									
4. Gifts, Donations and Non-Government Grants	, <u></u>	İ							
5. Other		39	96			135			135
TOTAL REVENUE	<u> </u>	4,636	96	-0-	-0-	4,732	-0-	4,162	8,894
TOTAL EXPENSES (brought forward from page A2)		4,680	118	-0-	-0-	4,798			
Excess of Revenue over Expenses		(77)	(22)	NIL	-0-	(99)			
	PER UAR-1 Undergraduate	•	Full-time F.T.E. Part-time F.T.E.	Number 1.797.0 224.7	Eligible BI 2.156.4 269.6	BIU's			
	Graduate	- Full - Part	Full-time F.T.E. Part-time F.T.E.			- -			
•	TRTAL			2,021.7	2,426.0	<u> </u>			



(Thirdraily)_

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972 (In chousands of dollars)

Part Al

FIGURESITY S 67 (0.7 RED 1911/16/8171 S 67 (0.7 RED 1971-52

Instruction and
Excluding Medicine
(1) (2)
2,261
430
2,703
242
2,945
1
17
134
- 29
157
3,320
Computing
TOTAL (to agree with total of Co.puting column shove
:

Land I

Corners of

TRENT (University) TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND ORJECT OF EXPENSE

ACTUAL FOR THE TEN-MONTH FISCAL FERIOD ENDED APRIL 30, 1972. (in thousands of dollars)

ETHANCIAL REPORTING FORM UNIVERSITIES OF ORIGINAL 1971-72

Page A2

379 4,445 270 521 115 11,081 2,121 275 643 397 45 4 1,892 4,832 251 2,261 8 70 Capt tal 196 168 115 3,784 ,343 Endowment (Income) Trust 22 pue 5 36 111 9 395 256 402 4,445 398 2,121 387 4,832 266 30 7,186 45 2,251 31 Total Sub-Non-Credit) (Including 1 6 0 12 14 12 • : Research (3) Sponsored 100 33 15 150 203 145 372 Enterprises Ancillary 15 99 168 266 259 62 1,339 372 6 퓌 1 96 1,643 10 256__ Operating 139 35 320 3,916 351 4,267 327 2,261 5,631 Salaries and Wages

(i) Academic ranks

(ii) Other instruction and research

(iii) Other salaries and wages Corntional supplies and expenses Frincipal and interest repayments Type of Fund Scholarships, bursaries, etc. External contracted services Ennivations and alterations nternal cost allocation Turniture and equipment Land and site services Shows and periodicals Cost of goods sold Fringe benefits Object of Expense Purchase Xi scellaneous Rental Buildings Sub-total Sub-total TOTAL (EEE) 3 7 oj 4

(University)_

Revised August 21/72

FINARCIAL REPOSTIBEL FUNDER ENTYPRESITIES OF ONTARIO

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ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972. (in thousands of dollars)

Type of Fund					Other		Trust and		
Source of Revenue		Operating	Ancillary Enterprises	Sponsored	(Including Non-Credit)	Sub-	Endowment	Cantral	TOTAL
		(1)	(2)	(3)	(4)	(3)	(9)	(2)	(8)
1. Government Grants (1) Provincial:	<u>/</u>		;	_		1		:	1
(s) Formula (b) Principal and interest repayments (c) Other	st repayments		:			2,890	:	1,343	1,343
			:	- J	!	41C 1		1 :	1,514
(ii) Federal		:	1	160	:	160		-	160
 (iii) Other		-				!			
2. Fees (a) Tuition		1,067			6	_			1,076
(b) Other		- 77	840			917			917
3. Long Term Debt (a) Provincial (b) Other						• •		1,065	1,065
4. Gifts, Donations and Non-Government Grants				,			230	382	619
5. Other		33	530			563	18	! : !	185
 TOTAL REVENUE		5,545	1,370	203	6	7,127	248	3,784	11,159
TOTAL EXPENSES (brought forward from page A2)		5,631	1,339	203	14	7.186			
 (Deficiency) Excess of Revenue over Expenses		(98)	32	NIL	(5)	(65)			
	PER UAR-1 Undergraduate	•	Full-time F.T.E. Part-time F.T.E.	Number 1,764.0 281.3	Eligible BIU' 2,146.0 316.3	8 n			
	Graduate	1 1	Full-time F.T.E. Part-time F.T.E.	12.0	39.4				
	TOTAL.			2,057.3	2,540.7				

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. (University) UNIVERSITY OF WATERLOO

ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972

ELEVICIAL PERCENSIS FROM ESEVERITES OF GENERO 1971-72

1. c. M

Functional Area	instru		Sesentel							
(5) (cf. of Tuperso)	ALE Excluding	ALL cluding	Sub-			Student		Parsical		
	Hadicine	Medicine	Total	Library	Commuting	Services	Admin.	Plant	1.00.0	.05.1
97. 42. 67. 47. 48. 48. 49. 49. 49. 49. 49. 49. 49. 49. 49. 49	,,,	(5)		3	1	(a)	3	(6)		(01)
(i) calcae rooks (ii) Other instruction and	11,524	1 1	11,524	,						11,524
resparce			70.1	 						1,0/2
(111) Coner salaries and mages	2,436	-	2,436	1,123	1,168	1,111	1,642	2,140	70	069 5
to the contract of the contrac	15,835	1	15,835	1,123	1,168	1,111	1,642	2,140	02	23,089
2. Tata Accounts	1,073	-	1,073	79	81	73	127	221	7	1,658
\$ (**tota)	16,908	ı	16,908	1,202	1,249	1,184	1,769	2,361	, T	24,747
3. Service of a risalicals	1	1	ı	897	ı	1	ı		1	897
	485	1 1	485	10	592	ı	15	39	1 1	1,146
	1 0	1	1 0	38	495	1 '	1	1	1	533
in Part at 1995 sold		۱ ۱	70 -	۲ / ۲	239	143	253	188	13	1,734
And the second s	} I	ı	1		ı ı	1.1	· ·	836		. 45.8
	1	ı	i	ı	ı	' (290	1	290
•••	1 1	1 1	1 1	1 1	8	1 1	1 1	9 6	1 (9
	1!	1	•	ı	3	119	ı	 5 ,		159
The control of the co	1	1	1	1	ı	ı	ı	1	1	Ì ,
	1.1			1 1	1 1	1	1 1	ı	1	ı
V.1.350	199	1	199	22	26	226	142	37	505	, 01.7
ייייין כסיב פון ספבייסם	1						(50	1		(<u>\$</u>).
	18,877	-	18,877	2,244	2,689	1,677	2,129	3,838	592	32.046
		Compacting	- sason bu	sts - Academic - Son-academic	2,133					
July 31, 1972	*******	TOURT (to	SOLAL (to agree with total of Computing colour thousand	interest	2,689		•		The th	
	-	•			•					

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(University) INIVERSITY OF WATERLOO

ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

FINANCIAL REPORTIST FORM UNIVERSITIES OF ONFARIO

Page 12

j			(In thousan	In thousands of dollars)	(S			19/1-72	~1 1
<u></u>	Type of Fund	0.000	Ancillary	Sponsored	Other (Including	Sub-	Trust and Endowment	2006	TOTAI
	מורי בי העליוויים	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)
	1. Salaries and Wages (i) Academic ranks	11,524	•	79	-	11,588	1	•	11,588
_	(ii) Other instruction and research (iii) Other salaries and wages	1,875	1,463	1,501	96	3,472	9	1 1	3,481
	Sub-total	23,089	1,463	2,085	168	26, 805	12	1	26,817
2	2. Fringe benefits	1,658	105	77	12	1,852	١	•	1,852
	Sub-total	24,747	1,568	2,162	180	28,657	12		28,669
<u>е</u>	. Books and periodicals	897		1	-	897	1	13	910_
7	. Furniture and equipment		-	-	1	1	1		1;
	(a) Purchase	1,146	95	384	1	1,625	1	1,226	2,851
	(b) Rental	1 233	110	7.7	1	533		•	25.3
n •	. Operational supplies and expenses . Cost of goods sold	15,734	2,007	070	7	2.007			2,007
7.		836	396	1		1,232			1,232
<u>~</u>	Taxes	290	103	1	-	393		-	393
-6		9		1	• .	9	1		9
		169	ı		•	110	1 00	• •	169
11.	. Scholarships, bursaries, etc Principal and interest repayments		879		•	879	199	4.536	5.415
13.						•	1	356	356
14.	. Buildings		1	1		1	•	15,712	15,712
15.		1,619	164	707	55	2,242	3	1	2,245
16.	. Internal cost allocation	(50)	(3)	53		-	_		-
	TOTAL	32,046	5,420	3,629	282	41,377	243	21,843	63,463

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Page 13

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ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972 (In thousands of dollars)

(University) INITERSITY OF WATERLOC

FINANCIAL MEDCOTING FORM UNIVERSITIES OF COURTS | 1971-72

Source of Revenue Couracting Enterorises Research	(i) (2)	Government Grants (1) Provincial: (2) Formula (2) Communication of the c	Other 299	Federal 32 3,039		Tuition 5,547	Long Term Dubt (a) Provincial (b) Culer	Gifts, Denstions and	1,325 3,358	TOTAL REVENUE 5,818 3,629	TOTAL EXPENSES (brought forward 32,046 5,420 3,629	Excess of Revenue over Expenses 1,507 398 111.	Number Undergraduate - Full-time F.I.7. 9.150.8 Part-time F.I.7. 484.7		
Other (Including Sub- Non-Credit) Total	 - -	26,62	5	3,071	:	291 5,8	i 1 1 1 1 1 1 1 1 1		4,6	291 43,291	282 41,377	9 1,9	Elizible 370's 15,003.4 577.8	59.9	21,135.9
Trust and Enderment (Income)	- -	<u>;</u>	517	171		5,838 2,778		380 264	4,633	255	7.71	1,914			
Capital	(1)	3 6	253				7,361	379	123	21,550					
TimeL	(-)	25,023	779	3,671		5,838	9,6:5	1,023	7.907	45,106					



*Includes \$58 books bought for instruction in the School of Library & Information Science.

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OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972 (In thousands of dollars)

Western Ontario

(University)___

FINANCIAL REPORTING FORM UNIVERSITIES OF GATARIO

	es Admin, Plant Other TOTAL	(6) (6) (7)	15,191	1,158 2,136 180 9,940	1,158 2,136 180 26,514	137 440 469 2,970	1,295 2,576 649 29,484	1,268 *	21 40 6 2,624 —— 22 15 5 1,002	233 99	1	3.20	76I	93	248 11 176 1.209	-21 -136	4,2-3	(Includes purchase of IBM 370/145 computer - \$1,600)	
	Student Student Sty	(5)		719 ' 502	719 502	- 17	719 519	_	1,633 36	100 97		i	194	93		3.356 787		2,317	1 2 2 5 5
Instruction and Research	Sub- Medicine Total Library	(2) (3) (4)	2,442 15,191 1,383	756 3,509 1,736	3,271 20,083 1,736	343 1,761 146	3,614 21,844 1,882	1,268	850 172	197 1,149 76		:			48 686 22	24 701 3	- A 1 - A 1	Computing Costs - Academic - Non-academic	TOTAL (to agree with total
Instruct	ding ine	(1)	12,749	2,753	16,812	1,418	18,230	·		952					638	\top	201,02		
Functional Area	Object of Expense		1. Salaries and Wages (i) Academic ranks (ii) Other instruction and	(iii) Other salaries and wages	Sui-total	2. Sringe benefits	Sub-total	2. Sacks and periodicals 4. Sandicate and equipment		•	7. [#51];ties 8. 32. 3		•	12. (clocipal and interest repayments		15. 'r:eria' cast allocation	TOTAL		All TE Was

Page A2

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972 (In thousands of dollars)

(University) Western Ontario

FINANCIAL REPORTING FORM UNIVERSITIES OF ONTARIO 1971-72

		יו בויספקומים	2 10 10 20	(5)]
Type of Fund				Other		Trust		
Object of Expense	Operating	Ancillary Enterprises	Sponsored .	(Including Non-Credit)	Sub-	Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)
1. Salaries and Wages	15,191	•	325	158	15,674			15,674
	1,383		1,306		2,689			2,689
	9,940	1,891	1,587	38	13,456			13,456
Sub-total	26,514	1,891	3,218	196	31,819			31,819
2. Fringe benefits	2,970	108	75	•	3, 153		٠	3,153
Sub-total	29,484	1,999	3,293	196	34,972			34,972
3. Books and periodicals	1,268			·	1,268	5		1,273
4. Furniture and equipment					I C			
(a) Purchase	2,024	4	530	6	3,167		1,698	4.865
(b) Rental	1,002	220	1 340	B	3 624			1,003
6. Cost of goods sold		2,239			2,239			2,239
_	906	199			1,105			1,105
	320	58			378			378
9. Renovations and alterations	258	2			76I			260
10. External contracted services 11. Scholarships, bursaries, etc.	93				66	66		192
		827			. 428		2,918	3,745
							209	209
_							12,825	12,825
	1.209	133	526_	115	1,983	70	23	2,076
16. Internal cost allocation	-233	139	86		8		8	-
TOTAL	39,109	5,821	5,775	400	51,105	174	17,681	096,89
				•				

(University) Western Ontario

TOTAL REVENUE BY SATRCE OF REVENUE AND TYPE OF FUND ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972 (in thousands of dollars)

Page A3
FINANCIAL REPORTING FORM
UNIVERSITIES OF OUTARIO
1971-72

Type of Fund			Anni 11 acu	parti "."	Other	- qi-S	Trust and		
Source of Revenue		Operating (1)	Enterprises (2)	30.20.37.03	Non-Gredit)	Tota1 (5)	(Income) (6)	Capital (7)	TOTAL. (8)
1. Government Grants (i) Provincial: (a) Formula		30,014			SEC STORE AT THE SEC	30,014	_	7 978	30,014
(b) Frincipal and interest repayments (c) Other	repayments	315	:	413	-	728	:	160	828
(ii) Federal	•	23	:	3, 748		3, 771.	:		3,771
(iii) Other		95		98	:	181		33	717
2. Fees (a) Tuition (b) Other	• •	7,3,5	2,202		423	7,738			7,738
3. Long Term Debt (a) Provincial (b) Other	<u> </u>							16.275	16,275
4. Gifts, Donations and Non-Government Grants		83		1,528		1,611	:	; ;	1,611
5. Other		1,203	3,657			4,860	405	194	6,056
TOTAL REJENUE	<u> </u>	39,048	5,859	5,775	423	51,105	405	20,120	71,627
TOTAL EXPENSES (brought forward from page A2)		39,109	5, 821	5,775	400 ·	51,105			
Excess of Revenue over Expenses		(19)	38	MIL	23	0			
	PER L'AR-1 Undergraduate		Full-time F.T.E. Part-time F.T.E.	Number 11,262.6 1,654.8	Eligible BIU's 16.888.3 1,782.7	IU's	,		
	Graduate	- Full	- Pull-cime F.T.E. - Part-time F.T.E.	1,519.0	5,348.0				
	TOTAL		:	14,544.4		nu.1/mdx			



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OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972. (in thousands of dollars)

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FINANCIAL REPORTING FORM UNIVERSITIES OF GITARIO

1971-72

FINANCIAL REPORTING

812 7,372 13,336 5,152 326 14,271 843 266 119 18.011 601 છું 100 30 30 32 g 169 Other Physical 1,897 195 2,092 1,897 209 149 3 2,894 Plant 8 764 28 822 : -**T**------985 764 Admin, 559 162 Student Services 280 280 ø 99 297 17 155) Computing 287 332 192 12 204 192 23 495 1,981 Library 72 989 843 68 1,057 53 Computing Costs - Academic TOTAL (to agree with total - Non-academic 812 7,372 284 9,184 473 1,000 10,928 583 9,767 -cnS Total Instruction and Research ව Medicine ତ Excluding 812 7,372 473 14 583 365 284 Nedicine 1,000 9,184 9,767 10,928 Operational supplies and expenses Cast of goods sold Principal and interest repayments Functional Area Other salaries and wages Scholarships, bursaries, etc. External contracted services Resevations and alterations Academic ranks Other instruction and research reernal cost allocation Furniture and equipment Lund and site services Books and periodicals and Wares Tringe benefits Chiect of Expanse Furchase Macelianeous (c) Rental 3012ries (1) Accde (11) Other Suillings Utilities Sub-total Sub-tous! Taxes TYLL (333) ٠. ن えるとなる 改計 精神 対策

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TOTAL EXPENSES (AIL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE ACTUAL FOR THE TEN-PONTH FISCAL PERIOD ENDED APRIL 30, 1972.

(in thousands of dollars)

UNIVERSITIES OF GETARIO 1971-72

Page A2

			(in thousands	ot dollars)				19/1-/2	<u>~</u> 1
<u> </u>	Type of Fund				Other		Trust		
0	Object of Expense	Operating	Ancillary Enterprises	Sponsored Research	(Including Non-Credit)	Sub- Total	Endowment (Income)	Capital	TOTAL
		(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)
.i 	Sizries and Wages (i) Academic ranks	7,372				7,372			7,372
		812		492		1,304			1,304
	(iii) Other salaries and wages	5.152	281			5,433			5,433
	Sub-total	13,336	281	492		14,109			14,109
2.	Fringe benefits	935	10			945			945
	Sub-total	14,271	291	192		15,054			15,054
m _i	Books and periodicals	843		:		843			843
4.	Furniture and equipment								
		491	. 13	130		634		504	1,158
	(b) Rental	358	3.			361			361
'n,	Operational supplies and expenses	766	43	258		1,047			1,047
¢ i	Cost of goods sold		478			478			478
		601				601			100
, o	Taxes	149				149			- F
; <u>;</u>		299				299			200
_;	Scholarshifs, bursaries, etc.	.99	-			99			33
12.	Principal and interest repayments		331			331		2,367	2,65
13.	Land and site services							132	- 12
14.	Buildings							4.512	4.512
'n	Miscellaneous	989	14			200		i	
23	Internal cost allocation	(519)	429	35		(22)		55	
	Title	18,011	1,602	895		20,508		7,870	28,578
						-			

of Windsor · .(University)_ TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972 (In thousands of dollars)

FIRANCIAL REPORTING FORM UNIVERSITIES OF OUTARIO 1971-72

Page A3

Type of Fund Source of Revenue	-	perating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub- Total	Trust and Endowment (Income)	Capital	TOTAL
		(1)	(2)	(3)	(4)	(§)	(9)	(7)	(8)
4114	<u>;</u>	13,186	į	;		13,186			13,186
 (a) Formula (b) Principal and interest repayments (c) Other 		\$64		6	. :	199		2,367	2,367
(ii) Federal				853		853			853
(iii) Other				39		39			39
2. Fees (a) Tuition		3,918			21	3,939			5,939
(b) Other		231				23I			Ę.
3. Long Term Debt (a) Provincial								4,405	4,405
Jano (d)		İ						757	75.
4. Gifts, Donations and Non-Government Grants		99				99	7	469	542
5. Other		278	1,441			1,719			1,719
TOTAL REVENUE		18,343	1,441	895	21	20,700	7	7,998	28,705
TOTAL EXPENSES (brought forward from page A2)		18,011	1,602	895	1	20,508			
Excess of Revenue over Expenses		532	(191)	NII.	21	192			
	PER UAR-1 Undergraduate	1	Full-time F.T.E. Part-time F.T.E.	Number 5,712 1,572	Elinible BIU's 7570 9 1807 6	s, n			
-	Graduate	- Full-time - Part-time	Full-time F.T.E. Part-time F.T.E.	52	1563.3 120.8	;			
	TOTAL		10 mm	7,753	11062.6				

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FINANCIAS DEFONTOS GOST UNIVERSITUS NA VOTABLO 1971-72

ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972

(In thousands of dollars)

	(51) (6)	3,717	168 9,533	168 24,339	19 1,953	187 26,342	1,100		73 2,003	1,330	245	160		382 993	(65)	776 33.005		Charle
	(8)		1,995	1,995	144	2,139	.	25	313	1,356	742	116			(98)	4,144		\times
	Admin. (7)		1,202	1,202	103	1,305			191							1,516		,
	(9)		876	876	99	942		25	152					138		1,259	_	Ţ·
	(5)		570	570	53	623			26			77		5	ļ	1,283	973	1,283
	(4)		1,569	1,569	. 118	1,687	1,100	7	160		 			13	_ -	2,971	s - Accdenic	e with total
, S	(3)	11,834	3,158	18,009	1,450	19,459	.	1 1			 -			366	_	21,057	Computing Cests -	TOTAL (to agree with total
S	.%d:cine (2)		- 1				-								-		Сошри	T077.1
Instr TA TEXCLUDING	(1)	11,834		18,009	1,450	19,459		78	1,153					366		21,057		•
Functional Area Goject of Expense		Silation and Unics (1) Authoric traks (11) Guier instruction and	research	fetop-6.4	::::: benefits	[200:-7. 7	3. Strike and periodicals		control supplies and expenses		Topumeriens and alterations	Endernal contracted services	Lind the services Dullelins	Spoans	Titititi cost allocation	TVEOL		August 2, 1972

Pege 7.2

York (University) TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE ACTULL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972 (In thousands of dollars)

EINANCIAL REPONTUM UNIVERSITIES OF OUTA 1971-72

707AL (3)	12,034 3,229 12,518	27,781	2,039	29,870	1,100	1.314	605	2,597	1.717	22.5	295	1,100	733	133	8.855	1,249		58,959
Capital (7)	290	290	25	315		1,052			-		254		725 7	367	8,855			17,577
Trust and Endowment (Income)	5.	13	1	14				23					139					176
Sub- Total	3,229	27,478	2,063	29,541	1,100	262	605	2,974	1.267	245	42	1,100	91	196		1,249		41,206
Other (Including Non-Credit)	75	320	12	332				137								52		521
Sponsored Research	125	1,234	. 41	1,275		106		516					91			170		2,158
Ancillary Enterprises	(2)	1,535	57	1,592		76	10	313	1,267		4.2	076		803	40	37	86	5,521
Operating	11,834	9,538	1,953	26,342	1,100	132	595	2,008	736 1	276		160		164		066	(86)	33,006
Type of Fund	1. Stlaties and Maces (1) Academic ranks (11) Other instruction and research	7	2. Fringe benefits		الا من من الا من الدين الدين الدين الدين الدين الدين الدين الدين الدين الدين الدين الدين الدين الدين الدين الد			(b) Wental	Cost of goods sold .	: Utilities	1. 13%es	v. hendings and allerations		Principal and	13. Land and sttm services		15. Escalización 16. Transcor allocation	TOTAL

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YORK . (University)

ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972 (In thousands of dollars)

Page 13

FINANCIAL REPORTING FORM UNIVERSITIES OF CHIMAIO

24,553 8,566 1,689 131 6,219 1,056 1,307 3,556 537 56,609 6,679 Capital 6,219 1,307 14,205 Trust and Endoument (Income) = 138 207 356 24,553 1,678 131 41,206 Jub-Total 8,566 399 3,349 842 2,316 45,048 Eligible BIU's 3,176.4 (Including Non-Credit) 539 539 18 521 72 Research (3) 1,623 10,244 2,638 71 392 2,158 2,158 Sponsored XII Ancillary
Enterprises
(2) PER UAR-1 Undergraduate - Full-time F.T.F. Part-time F.T.E. (67) 2,308 3,146. 5,454 5,521 Operating (1) 24,53 . 786 33,006 25 9 203 8,027 891 33,897 Principal and interest repayments ;, Type of Fund TOTAL ENPINSES (brought forward from page A2) Excess of Revenue over Expenses -Comernment Grants Long Term Dobt
(a) * Provincial
(b) Other Gifts, Donations and Non-Covernment Grant Formula Government Grants (i) Provincial: Tuition Cther Other Source of Revenue TOTAL REVENUE Federal 0ther :ees (a) (5) 9.69 (11) (iii) _; 4. m;

789.5 3,156.3

> 256.8 13,937.8

- Full-time F.T.E. - Part-time F.T.E.

Graduate

TOTAL

849

20,542.7